G. R. S. 58]

Previous references.

LB.92-23 881.

192 (LB)

File No. 92-23

Serial Nos. 3, 4, 9, 11, 12, 13, 14, 15, 19a, 18, 24, 29, 30, 33, 36 & 37

Later references.

LB 92-23 " 6, 16, 17 & 27
" 92-23 " 5 & 20
" 92-23 " 19, 22 to 25, 28 & 34
" 92-23 " 31
LB 166-32 & 42

GENERAL AND REVENUE SECRETARIAT

Serial Nos.

Part B for May 24

SUBJECT

Preperation of Local fund Code.

37 To, The Comptroller to Govt. & the Special Officer L&G
No. 8874-57 dt. 12-5-24
Approves of the Statements of Appendices and forms in the appendix of the Local fund Code Manual

H.S.
16-12-24

G. R. S. 59]

GPB—15,000—22-7-14

GENERAL AND REVENUE SECRETARIAT.

1914

(G. H)

File No. 8 of 14

Serial Nos. 260 to 261

Papers Filed.

Month Octr 1914

SUBJECT.

Sanctions the opening of a Hostel in Connection with the Police Training School

PREVIOUS REFERENCES.	LATER REFERENCES.
BBB 11.11.14	

G. R. S. 11] 1923.

GENERAL AND REVENUE SECRETARIAT.

(LB)

NOTES.

File No. 92-23

FILE HEADING.

Local Fund Code

From

The Comptroller

No. LAD 756 Dated 30.11.1923 Received 6.12.1923

Diary No. 3134 Enclos. 1 Spare Copies. Serial No. 3

BRIEF ABSTRACT OF LETTER.

Forwards for appl table of Contents of Part I of the Mysore Local Fund Account Code which is proposed to be divided into 3 parts

NOTES AND ORDERS.

SL 4

F

To the Comptr. No 793-4 LAD dt 10.12.1923
Forwards for appl table of Contents of Pt. II of the Said Code.
In para 2 of G.O. No L 3216-25-LB 92-25-1 dt the 2nd Nov 1923 it is stated that the

NOTES—First Sheet.

G. R. S. III-21

General and Revenue Secretariat.

26 File No. 92 of 1923.

Serial No.

The outline of the subject matter which may be on the lines of the Madras L.S. Code should be decided with the approval of Govt.

2) The table of contents of Pt I & II submitted by the Compln may be approved in consultation with the Special Officer

HK
26-12-1923

26.12.23

L & L Secy)

Special officer will
consult the Chairman of Committee

27/12
27.12

1) The outline table of contents may be provisionally approved, the same being liable to revision after the Local Fund Manual is completed and when it is gone into in Committee.

2. In Chapter I (Budget) of the Table of Contents for Part II (Village Panchayets) the item " Powers of sanction" may be inserted as, although Village Panchayets do not possess any powers at present, it

SPECIAL OFFICE
No. 210
27. DEC. 1923
LOCAL SELF-GOVT. BANGALORE.

NOTE—Contn. sheet.

Serial No.

is proposed under the Local Self-Government Scheme to invest them with powers under this head up to a certain limit.

27/12/23

Local & Legislative Secretary.

Ce913/Ce11

First member.

6) Draft approved. 28/12 28.12

12/1

7) Draft 15/1 15.1.24.

8) Draft put up for approval

15/1/24

16.1.24.

9) abbd

10) Issued 17.1

9 To the Comptroller to invest a Special Officer, L.S.G. no. 5864-65 G 25/1/24. approves with certain modification of the Table of Contents of Part I & II of the Local Fund Manual.

Mr. T. K. with these work up forms regd on the

25/1/24.

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. LB File No. 92 of 1923.

Serial No.	
11	From, The Comptroller to Govt no. 868-9/LAD. 17/1/24. dtd 1/4. 2. 24 Forwards for approval the chapters regarding "General Rules & Procedure" "Procedure in regard to Revenue" & "Salaries & Allowances" of the Local Fund Code [illegible] This may be sent to the Special officer L.S.G. for favour of remarks. Subd for orders Dy. 4/2/24.
12	From The Comptroller to Govt no 915 LAD dt 29.1.24. Encloses the Chapters re Public Works & the Local Fund Account under compilation [illegible] Special remarks may be sent to the Special Officer L.S.G. for favour of remarks. Subd for orders Dy 5/2 LD LB. 7.2.24. Sd L L Secy
13	From, The Comptr. to Govt no LAD 9760) 5/2/24. Forwards a set of draft rules for preparation of Dt Fund, Tk. Fund & Village Fund Budg
14	no LAD 929-30) 2/2/24. Forwards to the

NOTE—Contn. sheet.

210/L.S.G.

4457

5-1

G. R. S. III-2]

General and Revenue Secretariat.

L.S. File No. 92 of 1923.

Serial No.

on 'Debt and deposit Transactions' of the L.F. manual under Compilation.

13) This may be sent to the Special officer L.S.G. for favour of remark

Submitted for orders

8/2/24

8.2.24

D no 4484 D 9/2/24 Chapter on "Travelling allowance" received vide the Comptroller's Communication no. 974-5 [A.D. D 5/2/24 is also put up

GENERAL & REVENUE SECRETARIAT. 9 FEB. 1924 LOCAL SELF GOVT. BRANCH

SPECIAL OFFICE No. 210 12. FEB. 1924 LOCAL SELF-GOVT. BANGALORE

14) Submitted to the Special officer.

9/2

9.2.24.

15) Without going minutely into the several draft chapters of the Local Fund Manual, my views about them are as follows:-

(a) That they should embody only the existing regulations, rules and orders

(b) That, if there should be any overlapping or conflict between specific orders, these defects may be rectified in the Secretariat, as the Secretariat alone are administering these rules.

(c) That the passing of the Budget Rules sent up by the Comptroller is important as they will afford sympathetic guidance to the District Boards on a vital matter and as, if these rules are not issued now, the District Board budgets for 1924-25

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | L.B. File No. 92 of 1923-24.

Serial No.

which are due in the Secretariat next March or April- will continue to be prepared with the same defects as hitherto.

(d) That the draft Budget Rules may be improved by having a separate statement or enclosure for Investment account and by having separate accounts for Railway and Education Cesses which may be eliminated completely from the District Board Budget.

Local & Legislative Secretary, with compliments

GENERAL & REVENUE SECRETARIAT
6357
14 FEB. 1924
LOCAL SELF GOVT. BRANCH

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

LB File No. 92 of 19 23.

Serial No.

D.No. 4518 14/16.2.24.

From,

The Comptroller to Govt

No 1013 L AD dt 11/14 Feb 24.

Forwards the Dft Chapter on "Contingencies & Refunds" in the L.T. manual.

(8) May the file be sent to the Comptroller with reference to the orders at para 17 supra

19. Subd for orders

18/2

20 Forwarded with compliments to the Comptroller to Govt: for favour of needful action with reference to the First Member's orders at para 17 above in regard to the submission to the Member of the budget rules by the Assistant Comptroller. This file may kindly be returned very early.

By order

C.V. Ramachar

19.2.24. For Local & Legislative Secretary

D.O. 164-23

Last 23/2

21. Please see previous page for the First Member's order & post up draft at once. There is also another file on this subject of budget rules

23.2

22 The budget rules ~~seem to~~ required further revision as noted in

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | L.B File No. 72 of 1923

Serial No.

pencil. The alterations were seen in person to the member who has approved of the same to-day.
23 more drafts are sent for approval

25/2/24 2nd

CBB 25/2/24.

2 to 2 Secy)
1st member) 25

6809 27/2

26 No further comments
[illegible] No case need be [illegible] whatever is now needed 2nd. submit

27/2

27. Instructions contained in 26 have been attended to. File Revised with a Copy of the draft budget rules as finally revised

10/3/1924

2nd Member)

1073

Correction made in red ink.

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

LSG File No. 92 of 1923

Serial No.

LSG F. 293
Memo No 477
8.3.1923

28. Extracts from the Minutes of the Dewan & the 1st Member of Council

The budget rules may be passed at once so as to be available to the District Boards for preparing the budgets of 1924-25. It seems to me also desirable to prepare an additional form showing in suitable columns the assets, investments and liabilities of the Dist. Boards.

(Intd) A.R.B.
8.3.24

The budget rules may issue at once. As regards the additional form suggested by the Dewan, the Asst. Comptr will prepare the form at once and incorporate it in the draft L.S. Manual.

(Intd) M.H.A.
12.3.1924

29. This file had been linked with LSG File 324 re. Appointment of a Committee to consider the Mysore Local Fund Code. This may be resorted to the first enactment for appln of the draft budget rules.

AW
13/3/24

NOTE—Contn. sheet.

G. R. S. III-21

General and Revenue Secretariat. | LT. File No. 92 of 1923

Serial No.	
	The draft budget rules ordered to some may kindly be approved. Action is being taken as regards the other instructions. 28/3/1923
2808/443.	First Member's draft approved. 16/3
	Done accordingly 28/3/1923
30 Mar. 1923.	
18	To the Compiler, Mysore Gazette No 7503 of 19-3-24. Notifies the budget rules.
	Memo to Spl. Officer and Comptroller No 7504-5 of 19-3-24. Forwards copy of G.I.R. with the request to the comptroller to prepare at once a form for showing in Sanitary Commrs the assets, investments and liabilities of the Dt Boards and have it under print in the Press of the Secretariat

NOTE—Contn. sheet.

L.S. 18 11

G. R. S. III-21

General and Revenue Secretariat.

B File No. 92 of 19 23

Serial No.	
	The budget must have been sent to the compiler, Supreme Gazette and Spare copies will be received about the 25th inst and then sent to the Presses
	As regards 6 chapters of the Local Fund Manual in the file, the draft order has not yet been approved by the 1st Member of council to whom the file may be sent
	19/3/23 1st Member's 1st Member
	19/3
	21/3 The draft has been approved by the Member. May issue
	21/3
21	To the Compiler to Govt. Special Officer. L.S.G. No L.7626 Dy with ref to 11, 12, 14 & 15 approves of the chapters & Secretary of the L.F. Code — Compiler
	Reminder issued to the Supdt Govt Printing No L.7711 Dy 26/3/24

NOTE—Contn. sheet.

55553
4518
12

G. R. S. III-21

General and Revenue Secretariat.

L.B File No. 92 of 1923

Serial No.	
29A 29	From the comptroller No L.A.D 1013 of 11-2-24 No L.A.D 1074-5 of 10-3-24 Rec'd 31-3-24

Submits for approval draft of chapter on "contingencies and repairs" and part II of the Local Fund Manual relating to Village Panchayats and certain additions to the chapters on "Public works" and "contingencies and repairs".

The file may be sent to the Special officer, L.S.G. for favour of remarks

A.S. 1/4/24

L & L Secy)

1/4

Spl Offr
2/4/24

2/4

I have scrutinised the Chapter on Village Panchayats and find that it will serve as a suitable basis for discussion at the Committee sittings. I would

NOTE—Contn. sheet.

LOCAL OFFICE No. 356 LOCAL & SELF-GOVT BANGALORE.

G. R. S. III-21

356/A&C 5553

General and Revenue Secretariat. | File No. | of 19

Serial No.

in this connection suggest the framing of a few simple rules regarding the account procedure to be followed by the Panchayats for execution of minor public works. Such as formation of streets, construction of drains, etc. Clearance of rank Vegetation etc. The elaborate procedure prescribed in the Case of larger works does not appear to be necessary in respect of such activities as those referred to by me. The accounts Officer may be requested to consider this aspect also.

This is Accounts Officer's view allowed Subject

There is another point on which it is necessary to lay down the account procedure. This relates to the nature and kind of accounts to be maintained in respect of contributions of labour made under Sec 57 of the V. P. Regulation in lieu of any tax that may be levied thereunder. I do not know if this similar provision has been made anywhere in British India in regard to Village self Govt.

This may be done as soon as the amending regulation is passed Subject

Kind attention is invited to my blue pencil note regarding printing of the Consolidated St. Fund Budget and submission of copies of same to the Govt Sects. concerned.

MK 4.4.24

Local & Legislative Sects with compliments.

8610 7/4.

NOTE—Contn. sheet.

Member

As the measures above-mentioned may be found practicable subject to modifications, I agree.

7/4

Subject

555 14

G. B. S. III-2,

General and Revenue Secretariat.

LiB File No. 9 2 of 1923

Serial No.

Draft G.O. Sanction for appointment

[illegible]

After this draft is approved & order this proposition will be registered & initiation of Rules for Consideration of this Draft Manual

[illegible]

Draft be circulated

8810 15/4

[illegible]

14/4

I am afraid these rules require thorough revision in view & the decisions arrived at. about V.P. The Special Pass will go through these rules nice more as soon as the issues & the Powers are received & revise these in view & the new rules. In the meanwhile steps may be taken for getting through the Committee the Powers already approved.

16/4

NOTE—Contn. sheet.

Done & posted

15

G. R. S. III-2

General and Revenue Secretariat	File No.	of 19

Serial No.

33 L 8478-9. Dy 21/4/24. To Financial Officer Legs. & comptr. Approves of the draft of part II of the L.T. manual and chapter on contingencies

NOTE—Contn. sheet.

PTP

R. S. III-21

General and Revenue Secretariat. | L.B File No. 92 of 19 23.

Serial No.

32

From the Inspector
No L.A.D 1251 of 15-4-24.

Forwards for approval statements of appendices and forms with appendices and forms for Local Fund Manual

The enclosures to the proposed memorandum have not been received. The file may be sent to the Accountant Office for necessary forwarding the Statements

WS JSK

Forwarded with Accountant Office for Kindly forwarding the Statements to be by 19/4

Secretary
for L.S.G.

The enclosures have since been received. This file may be sent to the Special Office, L.S.G. for favour of remarks.

WS 21/4/24 for L.S.G.

WS 22/4

WS 28/4

WS 29/4

LOCAL SELF-GOVT. BANGALORE. 356 24 APR 1924

NOTE—Contn. sheet.

17

G. R. S. III-2

General and Revenue Secretariat.

File No. 536 of 19

Serial No.

I have gone through the appendices. The collecting of Govt. orders relating to Record Sorting and preservation of records etc. requires some recasting and Editing. The Govt. orders passed a decade and two decades ago may not all be applicable to present conditions further it will be necessary to differentiate local fund records from the State records in addition. The periods of preservation etc will have to be revised as regards the forms most of them are in use now and do not call for wholesale changes. Some minor changes would no doubt be necessary when the general questions of policy as to the distribution and management of funds by the several grades of local bodies is finally disposed of.

The appendices may be accepted tentatively for discussion at the Commissioners meeting and provided finally with such changes as the Govt. Commissioner may propose.

M Kesavalu
Spl. Spn.
25/4/24.

Local & Legislative Secy)
with samples

Dy Secy
7/5

Dy Secy
8/5

Dy Secy please
8/5

NOTE—Contn. sheet

5869
6246

G. R. S. III-2]

General and Revenue Secretariat.

LB File No. 92 of 1924.

Serial No.	
	Note is submitted for appl BL 6.5.24 HK JMC MD 12/5
37	20 The Comptr & Special Officer Aligarh No L8874-5 dt 12.5.24 Approves provisionally the stat[illegible] etc by the L. S. C[illegible]

NOTE—Contn. sheet.

18609

L 3134
L 6-12-23
(19

C. O. 46—R

WD 0103—GPB—10,000—29—8-21

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. LAD. 756 E/

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 30th Novr. *192* 3

LB 92-23-3

FROM

T. SATYARAJ CHETTY Esq., B. A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

B.Nagappa, Esq., Bar-at-Law.,
Secretary to the Government of Mysore,
Local and Legislative Departments.

Sir,

With reference to para 2 of Government Order No.L.3216-23 LB. 92-23-1 of the 2nd instant issuing instructions for preparing a Local Fund Account Code, I have the honour to submit herewith for approval of Government a Table of contents of Part I of the Mysore Local Fund Account Manual drawn up on the lines of the latest edition of the Madras Local Boards Manual with such changes as are considered necessary owing to omission therein of matters not applicable to Mysore and inclusion of those authorised by Government in the orders passed from time to time. A copy of the ~~officer~~ table of contents is also forwarded to the Special Officer, Local Self Government.

2. It is proposed to divide the Manual into 3 Parts.- Part one of the Manual relating to Local Boards (District and Taluk Boards) and Part II to Village Panchayets. Part III will deal with Local Fund Forms. The Table of contents of part II is under preparation and will be submitted shortly.

3. The Superintendent, Government Press, Madras was requested to supply to this office, for purposes of compilation of the Local Fund Account Code, a copy of each of the four marginally noted books. He

He supplied the first three books and stated that copies of the Local Boards Manual (latest) 1920 were out of stock. Before the receipt of the first three books from Madras, the Assistant Comptroller engaged in compiling the Mysore Local Fund Account Manual had borrowed from the General and Revenue Secretariat Library the Madras Local Boards Manual and the Local Fund Audit Manual. It has thus become necessary for him to retain for compilation of the Local Fund Account Manual the former book. He is permitted to do so and return the latter to the Library.

3. Revision of the Municipal account Manual was completed about the beginning of the current month and the revised Manual was submitted to Government for approval with this office letter No. 668/L&D dated 6th November 1923

4. I request that approval of Government to the Table of contents herewith submitted may kindly be obtained and communicated very early.

I have the honor to be,
Sir,
Your most obedient servant,

T. Satyanathier
Comptroller.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

19251

In reply please refer to No. 793-4 LAD 4/-1

Comptroller's Office, Bangalore,

Dated the 10th December *1923*

L 3269 / 13.12.23 LB92-23-4

B. Nagappa, Esq., Bar-at-law,
Secretary to the Government of Mysore,
Local and Legislative Departments,
Bangalore.

REV. SECTT. L 12 DEC. 1923 G. D. SECTION

Sir,

In continuation of this office letter No.756 LAD dated 30th November 1923, forwarding a table of contents of Part I of the Mysore Local Fund Manual under compilation, I have the honor to forward herewith, for approval of Government that for Part II of the Manual dealing with Village Panchayats.

2. In anticipation of approval, regular compilation of Part I of the Manual has been put in hand, and as each chapter becomes ready,

ready, the same will, as ordered, be submitted to Government.

3. Table of contents of Part III dealing with forms will be compile and submitted with the forms for approval of Government, after Parts I and II are completed and submitted.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

MSR/10-12

23

G.R.S. VI G 31]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....3264.....

Section A-13

File No. 92-23

Serial No. 9

General and Revenue Secretariat

( )

, *the* *192*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue.... 25/1/24

Signed by.....

Read—

Letters nos L-A-D 756 and 793-4 dated 30-11-23 and 10th Dec 1923 submitting for approval table of contents of Parts I and II of the Supply Local Fund manual under compilation.

Order Thereon No. L S 86 1-6 5

The outline table of contents of Parts I and II of the manual is provisionally approved the item "Powers of Sanction" being inserted in chapter I (Budget) of the table of contents

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

B.R. 24/1.

2ll

for Part II (Village Panchayats), as it is proposed to invest the Panchayats with powers under this head to a certain extent under the Local Self Govt scheme.

The table of contents will be liable to revision after the Local Govt Manual is completed and when it is gone into in committee

16.1.24 L & A Secy
16/1/24

In connection to Govt the Special officer for Edg.

List of enclosures.

Copied by

Examined by

WD 1883—GPE—1,000,00—21-12-21

24713 Lb. 92-23-11

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENL. & REVT. SECTT. Br... 1. FEB. 1924 G. D. SECTION

In reply please refer to No. 868-9/LAD

Comptroller's Office, Bangalore,

Dated the 17th January 1924

B. Nagappa, Esq., Bar-at-law.,
Secretary to the Government of Mysore,
Local & Legislative Departments, Bangalore.

Z 4352-4

Sir,

In continuation of this office letter No. 839-40 dated 9/2/24 I have the honor to submit herewith for favour of approval the chapters regarding "General Rules and Procedure" "Procedure in regard to Revenue" and "Salaries and Allowances" of the Local Fund Manual under compilation.

I have the honor to be,
Sir,
Your most obedient servant,

T. Satyanarayana
Comptroller.

GENERAL & REVENUE SECRETARIAT 4 FEB 1924 SR/17-1 LOCAL SELF GOVT. BRANCH

2497 LB. 92-23-12 26

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please refer to No. 915 LAD

AB

Z 4381-M

Comptroller's Office, Bangalore,

Dated the 29th January 1924.

REVENUE SECTION 4. FEB. 1924

GENERAL & REVENUE SECRETARIAT 5 FEB. 1924 LOCAL SELF GOVT. BRANCH

To

B. Shagappa Esq., Bar-at-Law,
Secretary to the Government of Mysore,
Local & Legislative Departments, Bangalore.

Sir,

I have the honour to submit herewith for approval of Government, the Chapter on "Public Works" of the Local Fund Manual under compilation.

I have the honor to be,
Sir,
Your most obedient servant,

T. Satyanarayanachetty
Comptroller.

CV/29-1

2B
1.2.24

LB. 92-23-18.

4469 L 27

d 6.2.1924.

Letter No. LAD.976 dated 4th February 1924, from the Comptroller, Mysore Government, to the Secretary to the Government of Mysore, Local and Legislative Departments, Bangalore.

Sir

I have the honor to submit herewith for approval of Government a set of draft rules for preparation of District Fund, Taluk Fund and Village Fund Budgets. These rules were prepared by the Special Officer, Local Self Government in Consultation with the Assistant Comptroller on special duty in connection with the Compilation of the Local Fund Account Manual. The rules are mainly on the lines of those proposed by this office in December 1919 unofficially and may be sanctioned.

As it is desirable to incorporate these rules, if sanctioned, in the Manual under compilation, I request the favour of very early orders of Government being obtained and communicated.

" C O P Y "

A Narasimhamurti
13.3.24
Assistant Comptroller

SAI.

L 4457-23 238 6 LB. 92-23-14 28

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please refer to No. LAD. 929-30.

7 FEB. 1924

Comptroller's Office, Bangalore,

Dated the 2nd February *1924*.

B. Nagappa Esq., Bar-at-Law,
Secretary to the Government of Mysore,
Local and Legislative Departments, Bangalore.

Sir,

I have the honor to submit herewith the Chapter on 'Debt and Deposit Transactions' of the Local Fund Manual under compilation.

I have the honor to be,
Sir,
Your most obedient servant,

T. Satyanarayana Rao
Comptroller.

LOCAL & REVENUE SECRETARIAT
7 FEB. 1924
LOCAL SELF GOVT. BRANCH

LB. 92-23-15 29

25410

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please refer to No. 974-5 LA

Comptroller's Office, Bangalore,

Dated the 5th February *1924*.

B. Nagappa, Esq., Bar-at-law.,
Secretary to the Government of Mysore,
Local & Legislative Departments, Bangalore.

Sir,

I have the honor to submit herewith for approval of Government the Chapter on "Travelling Allowance" in connection with the Local Fund Manual under compilation.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

MSR/5-2

26532

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please refer to No. 1013 LAD

4. FEB. 1924

Comptroller's Office, Bangalore.

Dated the 11th February *192* 4.

B. Nagappa Esq., Bar-at-Law,
Secretary to the Government of Mysore,
Local and Legislative Departments,
Bangalore.

Sir,

I have the honour to submit herewith for approval of Government the Chapter on "Contingencies and Refunds" of the Local Fund Manual under compilation.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

CV/11-2

L.B. 92-23-18

L 7503 Subform
dt 19/3/24

Notification.

Under Sections 13, 28, 37(g), and 59 of the Local Boards and Village Panchayats Regulation VI of 1918 and in exercise of all other powers enabling Government in this behalf, the Govt. of H.H. the Maharaja of Mysore are pleased to make the following rules for the guidance of Village Panchayats and Taluk and District Boards in respect of the preparation and submission of their Budget Estimates of receipts and expenditure.

2. These rules will come into force at once and be applicable to the budget estimates for the year 1924-25.

By Order,

L. & L. Secretary to Govt.

To

The Compiler, Mysore Gazette for publication in the next issue of the Gazette and suuply of 50 copies to each of the Presidents of District Boards and the Comptroll and of 250 copies to the Secretariat on c before 25th March 1924.

Memo. L 7504-5

Copy forwarded (1) to the Special Affrs D.S.G. and (2) to the Comptroller in Mysore with reference to his letter No.976 L.A.D. dated 5th February 1924 with the intimation that the rules may be incorporated in the Local Fund Manual.

2. The Comptroller is requested to get a form prepared abstract a form shewing in suitable columns the assets investments and liabilities of the D.B.s

I have it incorporated in the draft L.F. manual

By Order,

L.&.L. Secretary to Govt.

Memo L 7506 to 13 dt 19/3/24

Copy forwarded to the Presidents of Bangalore, Kolar and Hassan District Boards

32

through the Dy. Commrs. and to the Presidents of other District Boards for information and guidance.

By Order,

L. & L. Secy. to Govt.

BUDGET RULES

Budget estimates of panchayats.

1. The Taluk Board will obtain not later than the 15th January from every Village Panchayet in the Taluk a Budget Estimate showing the probable receipts and expenditure under all heads during the ensuing financial year with a separate statement of works required to be carried out during the year. The Taluk Board shall scrutinise and pass every such budget under Section 59(b) of Regulation VI of 1918 and shall communicate its sanction to the Village Panchayat not later than the 15th February.

Budget Estimates of Taluk Boards.

2. The President of the District Board shall, before the end of November, communicate to each Taluk Board within the District the sum proposed to be transferred from District Funds to such Taluk Board for the ensuing year under Section 25(iii) of the Regulation and a statement of services to be maintained and the works to be executed, within the limits of each Taluk. The Taluk Board will, after the receipt and sanction of the Budget Estimates of all the Village Panchayets comprised within the Taluk and on or before the 15th February, submit to the District Board its own Budget Estimate ~~including a statement~~ of the probable receipts and expenditure under all heads during the ensuing financial year in the forms prescribed in rule 7 together with a statement of the probable receipts, expenditure and balances of each Village Panchayat in the Taluk in Form No I ~~as well as a consolidated budget in form I and a statement of works required to be carried out by the Taluk Board during the year~~. statement under Sec 13 of the L.B & V.P Regulation. The District Board is ~~competent to revise~~ authorised to sanction the budgets of taluk boards provided that no material alterations

are made without giving the Taluk Boards concerned an opportunity to show cause why such alterations should ~~be~~ not be made.

Estimates for works to be carried out by P.W.Department.

3. The District Board shall, as soon as possible after the receipt of all the Taluk Boards' estimates forward to the Executive Engineer of the district a list of all the works required to be carried out by the Public Works Department during the ensuing year, for estimating the cost of each work and also for suggesting any work or works which he may think necessary.

4. On or before the 1st March, the Executive Engineer will return the list to the Board with the required information.

Cesses and contributions on account of dispensaries.

5. On or before the 15th February, the Deputy Commissioner shall intimate to the District Board the amount of probable collections of 76% of the ~~one anna~~ cess on land revenue; of the 67% of the cess on Excise and Forest Revenue assigned to local boards; and of the Mohatarfa similarly assigned to the District Board; as also of the Railway and Education Cesses. The probable amounts of expenditure from the Railway and Education cesses during the ensuing year ~~may~~ shall be ascertained from the respective Departments. About the same time the Senior Surgeon shall also intimate to the Board the amount of contribution payable on account of dispensaries.

District Board Budget & Consolidated District Budget.

6. The Finance Committee shall then compile ~~(a)~~ a budget estimate of the receipts and expenditure appertaining to the District Fund ~~(b) a consolidated Budget~~ estimate of the District Board in form II appended hereto and a statement of the probable receipts, expenditure and balances for each Village Panchayet and for each Taluk Board ~~in Form II appended hereto~~. Until further orders, 50% of the local

cess on land revenue levied within the Taluk will be credited to the Taluk fund while the 67% of the Cess on Excise and Forest revenues will be credited to the District Fund ~~in addition to the Mohatarfa.~~ the remaining 26% of the Cess on Land Revenue and the entire income from Mohatarfa

When dealing with Taluk Board Budgets references should be made to the Taluk Boards concerned where necessary and a period of twenty days should be allowed for any representations which they may wish to make The final Budget meeting of the District Board should be arranged for on or before the 15th April so that both the estimates above referred to may be completed and duly passed by that time. After the taluk board estimates are passed by the District Board, in accordance with the general rules prescribed in para 11 below under Section 13 of Regulation VI of 1918, the District Board's sanction will be communicated to the Taluk Boards not later than 1st May. The estimates appertaining to the Taluk Funds may be retained in the District Board Office and ~~the consolidated~~ District Board Budget together with the detailed budget for the district Board ~~in the present form~~ prescribed in rule 7 and a Statement in Form No I Shewing the income, expenditure and balances of each of the Taluk Boards and Village Panchayets ~~statement prepared as above~~ should be despatched to the Deputy Commissioner who shall submit the same to Government not later than 1st May

Statements

Form of Budget estimates

7. The Budget estimates of the Village Panchayats will be drawn up in the form appended to the rules published under Notification No.12720 L.B.C-18-4 dated the 2nd April 1919 under the general control of the Taluk Board while those of the Local Boards will consist of the following statements:-

(a) the estimates shall be so framed as to avoid as mu as possible subsequent reappropriations or addi tional grants from closing balances.

(b) no new charges (excepting public works) shall be included in the budget without the previous ~~previous~~ sanction of Government.

(c) ~~the district~~ local board shall never without the previous sanction of Government exhaust its balance in the treasury and the budget estimate shall be so framed as to provide for an adequate working balance not falling short in any case of one-eight of the total estimated income for the year.

(d) a list showing the alterations in the sanctioned scale of establishment authorised since the submission of the previous year's* budget should be forwarded with each budget. ~~At intervals of 5 years, however~~ Every year a complete list showing the scale of all sanctioned establishments should be forwarded with the budget ~~of that year~~.

(e) the net proceeds of the revenue from tolls levied under clauses iv and v of sub section (1) of section 23 of the Local Boards and Village Panchayats Regulation shall be applied wholly to the constructions repair and maintenance of roads and bridges vested in district boards.

(f) the estimates should provide for all the receipts and charges whether under service or debt heads including railway and education cesses and loans appertaining to Local Boards ~~and Village Panchayats~~. Provision should be made for what is expected to be actually received or paid (under proper sanction) during the year including the arrears of past years and not for the demand or the liabilities falling due within the year.

(g) the explanation of variations should include not only the difference between the revised estimate of the current year and the estimate for the ensuing year but also between the actuals of the past year and the estimate for the ensuing year

(h) explanations for variations in figures should be furnished opposite to the entry concerned in the last column.

(i) Local Boards should include in their annual estimates under the appropriate major heads provision for works, establishments or other charges which although not specifically sanctioned at the time the budget estimates are prepared will yet in all probability come under sanction in the course of the year. Such probable expenditure must be of a character sufficiently definite for at least a rough forecast of it to be formulated and explained. However no funds should generally be provided for works until they are selcte and estimates got ready for them. Adequate provision should in the first instance, be made for such "Incomplete Works" as are not abandoned by the Local Boards the amount being fixed in the light of past experience.

(j) the estimates of expenditure may include as many optional items as are approved by the ~~District~~ Local Board provided that the estimated closing balance does not fall short of the prescribed minimum and the accumulation of funds is not necessary for carrying out any big projects.

(k) the boards should exert their best to promptly realised their estimated income and curtail the expenditure to the necessary extent should any fall in the estimated income be apprehended. They should also at the time of passing their budget examine their financial condition and regulate their expenditure on recurring and obligatory items so that it may be well within their normal income. They should view with special caution all proposals for increase of a recurring nature and sanction them only if their normal income admits of bearing the extra charge involved.

(l) the normal income and expenditure of the Boards should be arrived at by deducting the totals of the extraordinary items of income and expenditure and in order to ensure that the normal income and expenditure are correctly calculated and the financial position is properly reviewed a statement ~~in form No. III~~ should be prepared and well scrutinised at the time of passing the budget and a copy thereof submitted to Government along with the budget every year in Form J prescribed in Rule 7.

(m) under contribution from State Funds, provision should be made for special assignments made by Government for roads &c, specifying the purpose for which they are made and quoting the order of Government sanctioning such allotment. Payments for contributions to Government on account of services rendered and pensionary contributions as well as grants-in-aid should also be ~~paid for~~ provided for.

(n) when the receipts from a toll gate are divided between two ~~District~~ local Boards or between a ~~district~~ local Board and a municipal council or between a ~~District~~ local Board and the ~~State~~ Government, the net receipts only of the ~~district~~ local board which collects the tolls should be entered in the budget, the gross receipts and the share handed over to the other ~~district~~ local board or Govt or municipal council being shewn in a foot note to the statement.

(o) provision for charges for prevention of the spread of epidemics including cost of disinfectants should also be made.

(p) the estimates for receipts and for varying charges, e.g., contingencies &c., should be based on the average of the past three years. The average however is only to be regarded as a guide and any increase or decrease should be clearly explained.

(q) a full description of the nature of charges under contingencies should be given. Vague entries such as "other items" "Reserves" &c should not find a place in the budget. Details should, as far as possible, be given for the amounts entered under "Miscellaneous."

(r) the gross transactions and not the net receipts ~~for~~ or charges are to be entered.

Allotments and Transfers.

12. Powers of District Board.

The allotments entered in the budget as passed by Government will be the original sanctioned allotments of the year and all expenditure during the course of the year

must

must be regulated in accordance with these allotments. The District Board may however sanction transfer of funds from one major or minor head in the budget to any major or minor head but no such transfer can be sanctioned without a specific reappropriation being made from an allotment sanctioned in the budget.

If at the end of the year the actual expenditure is found to have largely exceeded the total sanctioned allotment, brief explanations of material excesses should be noted in the District Administration Report.

13. Powers of Taluk Boards.

Taluk Boards shall adhere to the sanctioned budget as far as possible. They may sanction transfer of funds from one minor head to another under the same major head without any limit. All transfers sanctioned by a Taluk Board should be reported to the President of the District Board.

14. District Board shall exercise general control and supervision over Taluk Boards as regards the check of any irregularities which may be found in the statement of allotments and transfers of funds submitted by the latter. Transfers from one major head to another will be sanctioned by the District Board.

Applications to the District Board for transfer of allotments should invariably be in form No. IV (No. 37 of the Mysore Account Code). When transfer of funds is sanctioned the statement will be returned to the officer submitting the application.

Allotments from balances.

15. Additional allotments from balances should not as a general rule be sanctioned during the course of the year. The budget should therefore be so framed as to obviate the necessity for such allotments.

16. In cases, however, where fresh or additional expenditure cannot be provided for by specific reappropriation from the budget grants, the District Board may sanction allotments from balances in the

case of Taluk Boards provided that the closing balances revised with reference to the actual opening balance is not thereby reduced below one-eight of the total estimated income of the year. If this percentage is likely to be reduced the sanction of Government should be obtained by submitting an application in the Form III appended to this order. Provision is made in Section 28 (4) of Local Boards and Village Panchayats Regulation of 1918 for submission of supplemental estimates to Government in the case of District Funds.

Communication of sanction.

17. As soon as the order of Government sanctioning the estimates are received, the President of the District Board will carry out the alterations in his office copies of the budgets and print them.

18. Ten copies of the printed budget estimates should be sent by the President District Board to the Government six copies to the Comptroller, two copies each to the Chief Engineer, to the Senior Surgeon and Sanitary Commissioner and to the Revenue Commissioner.

Form ~~IV~~ III

Form of statement to accompany all applications for sanction by reappropriation to expenditure not provided for in Budget.

Expenditure proposed to be provided for:-

R ... on account } Major head / Minor head

of (a) ... } Detailed head.

Amount proposed to be spent during current year Rs.

Amount proposed to be spent during future years Rs.

Proposed reappropriation for current year

1	2	3	4
Heads of estimate affected by the proposal (b)	Actual expenditure up to date of the proposal (Vide)	Amounts as in the estimate passed.	Amounts as they will stand after reappropriation.
(1) Heads under which the proposed expenditure will fall.			
Total			
(2) Heads under which it is proposed to reduce the grants.			
Total			

(a) Here enter full description, mentioning the name of the Local Board.

(b) The same details must be shown as in the sanctioned estimate, as the reappropriation has to be effected by transfer of the figured shown therein.

Note 1.- Any further explanation should be given on reverse, where also, if reappropriation is possible, the urgency and necessity for the expenditure should be fully explained.

Note 2.- Reappropriation already sanctioned should be indicated by + and - entries in column 2, quoting the number and date of sanction.

Note 3.- The estimates referred to are the budget and not the revised estimates. The revised estimates must never be referred to in this application.

Note 4.- The statement should be forwarded in duplicate.

Form 44

Application for allotments of funds from the Balance required by the Board of .....

Name of Local Board	Particulars of work or purpose.	Major and minor heads in the budget.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred	Amount now required	Necessity for the allotment.	Reference to previous correspondence and the number and date of the Local Board's sanction.	Amount of closing balance provided in the budget as revised with reference to the actual opening balance of the year.	Total of all allotments made from such balance including those now applied for.	Net balance available	Twelve and a half per cent of estimated receipts.
1	2	3	4	5	6	7	8	9	10	11	12

Station
Dated 19

President.

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A. Abstract estimates of revenue and expenditure for the year 19 —19 .

Items	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past year 19 -19 (audited figures)	Difference between columns 3 and 4	Difference between columns 2 and 3
1	2	3	4	5		
Receipts.						
A. Local cesses						
B. ~~House tax including mohatarfa and tax on vacant lands and hittals~~ ...						
C. Tolls and ferries						
D. Fees, fines and miscellaneous ..						
E. Contributions and grants-in-aid ...						
F. Public debt						
Total Receipts ...						
Opening Balance						
Grand Total ...						

Items	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past year 19 19 (audited figures)	Difference between columns 10 and 11	Difference between columns 9 and 10
6	7	8	9	10	12	11
Expenditure.						
A. Public works executed by the Public Works Department						
B. Public works executed by the Civil Department						
C. Administration and collection ...						
D. Public health, safety and convenience						
E. Miscellaneous						
F Public Debt						
Total Expenditure ...						
Closing Balance						
Grand Total ..						

B. Statement showing details of estimates of receipts for the year 19 -19 .

Items of receipts	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past year 19 -19 (audited figures)	Explanation for variations between columns 2 & 3; as well as for those between columns 2 & 5.
1	2	3	4	5	6
A. Local cesses—					
1. Allotment from local cess on land revenue					
2. Allotment from cess on Excise and Forest revenues.					
Total A ...					
B. House tax including Mohatarfa and tax on vacant lands and hittals ...					
C. Tolls and ferries—					
1. Tolls					
2. Ferries					
Total C ...					
D. Fees, fines and miscellaneous—					
1. Cattle pounds—					
(a) Fines for cattle trespass					
(b) Sale proceeds of stray cattle ...					
(c) Refund of feeding charges ...					
Total 1 ...					
2 License fees—					
Fees for dogs					
Fees for shops					
Other license fees ...					
Total 2 ...					

3. Market collections ... ...

4. Cart-stand fees ... ...

5 Fees from travellers' bungalows, musafir-khanas and rest-houses and lodges ...

6. Slaughterhouse fees ... ...

7. Rents from cooly colonies ... ...

8. Rents from other buildings and lands ...

9. Fines under Village Sanitation Rules ...

10. Other fines ... ...

11. Sale proceeds of lands and produce of lands

12. Sale of manure ... ...

13. Interest on arrears of revenue ...

14. Interest on investments ... ...

15. Notice and warrant fees ... ...

16. Revenue from railways ... ...

17. Cattle shows ... ...

18. Lapsed deposits ... ...

19. Other items ... ...

~~Miscellaneous~~

~~Recoveries on account of overpayments of previous years~~

Total D ...

B. Statement showing details of estimates of receipts for the year 19\ — 19\

Items of receipts	Estimate for the ensuing year 19\—19\.	Revised estimate for the current year 19\—19\.	Sanctioned estimate for the current year 19\—19\.	Accounts of past year 19\—19\. (audited figures)	Explanation for variations between columns 2 and 3; as well as for those between columns 2 & 5.
1	2	3	4	5	6
E. Contributions and grants-in-aid from :—					
(Proposed to be specified)					
1 Government—					
For sanitary purposes.					
2 Municipal Funds					
~~3 Local Funds, General~~					
4 Other sources (to be specified)—					
~~Muzrai Funds~~					
~~Private individuals~~					
Total E ...					
F. Public debt—					
1. Loans					
2. Deposits					
3. Advances					
4 R Y Cess					
5 E & R Cess					
~~Total F~~ ...					
6 Sanitary Improvement Cess					
Total ~~Receipts~~ ...					
Total receipts					

(*b*) Tolls, rents and other receipts—

(i) Establishment ... ...

(ii) Commission ... ...

(iii) Contingencies ... ...

Total (*b*) ...

Total 2 ...

3. Refunds—

~~Allowance to Yoga Narasimhaswami temple at Gortir~~ .. ...

~~Other refunds~~ .. ..

~~Total 3~~ ...

4. Pensions and gratuities—

Contribution towards pensionary charges

Pensions ... ...

Gratuities ... ...

Total 4

Total C

C. Statement showing details of estimates of expenditure for the year 19\ -19\

Items of expenditure	Estimate for the ensuing year 19\ -19\	Revised estimate for the current year 19\ -19\	Sanctioned estimate for the current year 19\-19\	Accounts of past year 19\ -19\ (audited figures)	Explanation for variations between columns 2 and 3 ; as well as for those between columns 2 & 5
1	2	3	4	5	6
D. Public health, safety and convenience--					
1. Conservancy and sanitation					
(a) Establishment					
b) Contingencies					
Hire of carts					
Purchase and repair of carts and wheel-barrows, dust-bins, tools, brooms, etc.					
Filling manure and cess pits ..					
Removal of lantana, prickly-pear and other rank vegetation					
Prizes to patels for keeping villages clean					
Other items					
Total (b) ...					
(c) Conservancy establishment and sanitation during jatras					
(d) Plague, cholera and other epidemic charges					
Total 1					

2. Medical relief including vaccination—

(*a*) Local Fund Hospitals and Dispensaries—

(i) Charge allowance ... ...

(ii) Establishment ... ...

(iii) House rent, contingencies and furniture ... .

Rent ... ...

Furniture ... ...

Other charges ... ...

(iv) Dieting charges ... ...

(v) Bedding and clothing charges ...

(vi) Country medicines ... ...

(vii) Travelling allowances ... ...

Total (*a*) ...

(*b*) Contributions on account of construction and repairs of Local Fund Dispensaries, and Hospital staff quarters

(*c*) Midwives and Maternity—

(i) Establishment ... ...

(ii) Reward for extra labour cases and other items ... ...

(iii) Travelling allowance ... ...

(iv) Cost of articles required ...

Total (*c*) ...

C. Statement showing details of estimates of expenditure for the year 19\ -19\

Items of expenditure	Estimate for the ensuing year 19\ -19\	Revised estimate for the current year 19\ -19\	Sanctioned estimate for the current year 19\ -19	Accounts of past 19\ -19 (audited figures)	Explanation for variations between columns 2 and 3 ; as well as for those between columns 2 & 5
1	2	3	4	5	6
(*d*) Contributions to Ayurvedic and Unani Dispensaries—					
Establishment					
Rent					
Contingencies...					
Furniture					
Other charges					
Fixed grant					
Total (*d*) ...					
(*e*) Grants to other Medical Institutions (to be specified)					
Redfern Memorial Hospital, Hassan ...					
(*f*) Charges for treatment of indigent patients in the Pasteur institute ...					
(*g*) Veterinary Hospitals and Dispensaries					
Contribution to maintenance charges...					
~~Inoculation of animals~~					
Total (*g*)					

(*h*) Vaccination —

(i) Establishment .. ...

(ii) Other items .. ...

Purchase of lymph ... ...

Travelling Allowance ... ...

Total (*h*) ...

Total 2 ...

3. Lighting charges including cost of lamp-posts, lanterns, etc.—

(*a*) Establishment ... ...

(*b*) Cost of Electric Power ... ...

(*c*) Lighting by contract ... ...

(*d*) Other items—

Purchase of oil ... ...

Do and repair of lamps, lamp-posts, etc. .. ..

Painting of poles ... ...

Insulator renewals ... ...

Total (*d*) ...

Total 3 ..

4. Accommodation for travellers—

(*a*) Establishment ... ...

(*b*) Other charges ... ..

Purchase and repair of vessels ...

Do of furniture

Rewards

Other items

Total (*b*) ...

Total 4 ...

C. Statement showing details of estimates of expenditure for the year 19\ -19\

Items of expenditure	Estimate for the ensuing year 19\ —19\	Revised estimate for the current year 19\ —19\	Sanctioned estimate for the current year 19 — 19	Accounts of past year 19\ —19\ (audited figures)	Explanation for variations between columns 2 and 3 ; as well as for those between columns 2 & 5
1	2	3	4	5	6
5. Cattle pounds—					
(a) Establishment					
(b) Commission					
(c) Feeding charges					
Total 5 ...					
6. Markets and slaughterhouses—					
(a) Establishment					
(b) Other charges					
Total 6 ...					
7. Fairs and festivals					
8. Cattle shows and exhibitions					
9 Water-supply and maintenance charges—					
(a) Establishment					
(b) Other items					
~~Contributions ... ...~~					
Cost of pumping charges					
Repairs to pipe lines and fountains					
~~Total (b)~~ ...					
Total 9 ...					
10 Purchase and feeding of breeding bulls ...					

11. Other items.—

Public gardens and buildings ...

Establishment... ... ...

Other charges... ... ...

Avenues ... ...

Establishment ... ...

Other charges ... ...

Destruction of cover afforded to snakes...

Destruction of stray dogs ... ...

Rewards to dog and snake-killers ... ...

Supply of boats... ... ...

Miscellaneous ... ...

Total 11 ...

Total D ...

E. Miscellaneous—

1. Interest on loan ... ...

2. Interest on overdrawals ... ...

3. Other items—

Expenditure of previous years adjusted in the current year ... ...

Total 3 ...

Total E ...

F. Public Debt— ... ...

1. Loans ... ...

2. Deposits ... ...

3. Advances ... ...

4 Ry cess fund

5 Edn cess fund

Total F ...

Total Expenditure ...

D. Statement showing the public works to be carried out during the year 19\ -19\

Head of account	Name of work	Amount of estimate	Outlay		Grant for the ensuing year 19\ —19\		Remarks
			Actual to the end of the previous year 19\ —19\	Probable during the current year 19\ —19\	Works in progress	Works not commenced	
1	2	3	4	5	6	7	8
A. Public works executed by the Public Works Department.							
B. Public works executed by ... is Department							

E. Statement showing the *variations in the length* of roads repaired and the mileage allotted therefor.

No.	Name of road	As estimated in the budget for						Authority for variation
		19[illegible] -19[illegible]			19[illegible] -19[illegible]			
		Number of miles	Rate per mile	Amount	Number of miles	Rate per mile	Amount	
1	2	3	4	5	6	7	8	9

2-20

B. Public works executed by the Civil Department.

F. Statement showing details of charges under Medical relief for the year 19 —19

Details	Name and locality of Medical Institutions																							
	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount

F. Statement showing details of charges under Medical relief for the year 19[illegible] -19[illegible] —*contd.*

Details	Name and locality of Medical Institution																							
	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount

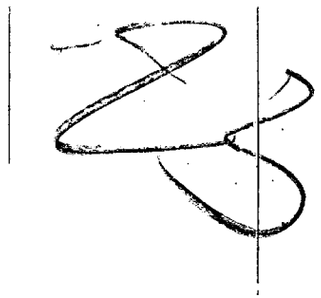
G. Statement showing the *variation in the scale* establishments adopted in the budget estimate for the year 191 -191 and that for 191 -191

Head of account	Designation	For the year				Authority for variation
		191 —191		191 —191		
		Number	Rate	Number	Rate	
1	2	3	4	5	6	7
4	1 7 4	6	6	6	6	

~~(TO BE SUBMITTED ONCE IN FIVE YEARS.)~~

II. Statement showing the details of establishments ~~paid from the District Funds~~ of the .....District for the year 19\ -19\

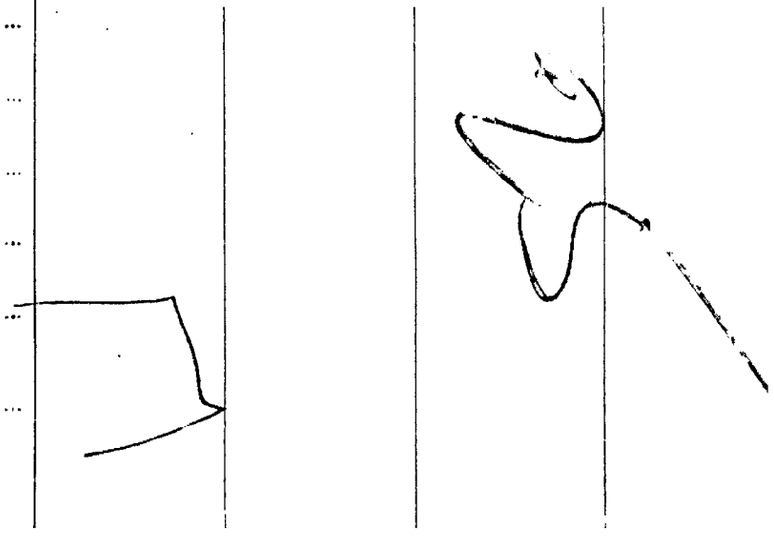
Head of account	Designation	Number	Rate of salary	Total for each month	Total for the year	Remarks, *i.e.*, authority for the of establishment entertained.
1	2	3	4	5	6	7
8	17 2/4	6	6	6	6	13



I. Statement showing the estimate of demand, collection and balance under District Funds.

Details	~~Local cess~~		Railway cess	~~House and mohatarfa taxes, etc.~~	Ferries	Tolls	Other items, if any			Remarks
	~~Land revenue items~~	Creditable to the District Funds								
1	2	3	4	5	6	7	8	9	10	11
I Estimate for the ensuing year. 19 -19										
1. Opening balance of arrears										
2. New demand ...										
3. Total										
4. Remission ..										
5. Collection ...										
6. Closing balance of arrears										
II Revised estimate for the current year 19 - 19										
7. Opening balance of arrears										
8 New demand ...										
9. Total										
10. Remission										
11. Collection										
12. Closing balance of arrears										

III Sanctioned estimate for the current year 19 —19	13. Opening balance of arrears	
	14. New demand ..	
	15. Total	
	16. Remission	
	17. Collection	
	18 Closing balance of arrears	
IV Actuals for the past year 19 —19	19. Opening balance of arrears ...	
	20. New demand ...	
	21. Total	
	22. Remission	
	23. Collection	
	24. Closing balance of arrears	



~~Statement~~

~~Form No. III.~~

J — Statement showing the financial condition of the ~~Board.~~ [illegible]

Income.-

Total Receipts.-

Deduct extraordinary items:- Viz.-

1. Receipts under Drinking Water Wells Fund.
2. Do Railway cess
3. Loans. Do Education cess
4. Other Public debt items.
5. Interest on investments.
6. Occasional grants from Government for special works.
7. Other items (to be specified.)

Total Deductions

Normal income.

Expenditure.-

Total Expenditure.-

Deduct extraordinary items:-Viz.-

1. Public Works, optional.
2. Construction and improvement of Dispensary building including staff quarters.
3. Compensation.
4. Expenditure under Drinking Water Wells Fund.
5. Do Railway cess
6. Investments. Do Education cess
7. Loans and other Public debt items.
8. Other items (to be specified.)

Total Deductions.

Normal Expenditure.

Result of financial review

Action proposed to be taken to keep the normal expenditure within the normal income or to improve the resources of the Board.

Percentage of expenditure on Public Works to normal receipts.

Percentage of expenditure on establishments to normal receipts.

K.

Statement showing ~~the~~ details of ~~probable~~ ~~District~~ Board revenue balances and details of public investments debt balances for the year 192 - 192

Nature of balances	Opening balance	Receipts	Total	Expenditure	closing balance	Remarks
Revenue Heads						
ii Public debt Heads						
(a) Loans for						
(1)						
(2)						
(b) Deposits						
(c) Advances						
(d) Suspense						
(e) Stock						
(f) ~~Drinking water~~ ~~sale~~ fund						
(g) Railway Cess						
(1) Invested						
(2) Not invested						
(3) Interest						
(h) Education Cess						
(1) Invested						
(2) Not invested						
(3) Interest						
(i) Other investments						
(j) Other items						
Total Public Debt						
Grand Total (i) + (ii) i.e. actual balance of Main account						

Particulars of investments

(a) Railway Cess

(b) Education Cess

(c) Other amounts

Total

Nature of investments

1. Imperial Bank
2. Govt Savings Bank
3. Govt of India securities
4. Govt of Mysore securities
5. Other investments to be detailed

Total

26-2-

Org/ Stats 45

BUDGET RULES

Budget estimates of panchayats.

1. The Taluk Board will obtain not later than the 15th January from every Village Panchayet in the Taluk a Budget Estimate showing the probable receipts and expenditure under all heads during the ensuing financial year with a separate statement of works required to be carried out during the year. The Taluk Board shall scrutinise and pass every such budget under Section 59(b) of Regulation VI of 1918 and shall communicate its sanction to the Village Panchayat not later than the 15th February.

Budget Estimates of Taluk Boards.

2. The President of the District Board shall, before the end of November communicate to each Taluk Board within the District the sum proposed to be transferred from District Funds to such Taluk Board for the ensuing year under Section 25(iii) of the Regulation and a statement of services to be maintained and the works to be executed, within the limits of each Taluk. The Taluk Board will, after the receipt and sanction of the Budget Estimates of all the Village Panchayets comprised within the Taluk and on or before the 15th February, submit to the District Board its own Budget Estimate including a statement of the probable receipts and expenditure under all heads during the ensuing financial year together with a statement of the probable receipts, expenditure and balances of each Village Panchayat in the Taluk as well as a consolidated ~~budget~~ statement in form I and a statement of works required to be carried out by the Taluk Board during the year. The District Board is ~~competent to revise~~ the budgets of taluk boards provided that no material alterations

are made without giving the Taluk Boards concerned an opportuhity to show cause why such alterations should ~~be~~ not be made.

Estimates for works to be carried out by P.W.Department.

3. The District Board shall, as soon as possible after the receipt of all the Taluk Boards' estimates forward to the Executive Engineer of the district a list of all the works required to be carried out by the Public Works Department during the ensuing year, for estimating the cost of each work and also for suggesting any work or works which he may think necessary.

4. On or before the 1st March, the Executive Engineer will return the list to the Board with the required information.

Cesses and contributions on account of dispensaries.

5. On or before the 15th February the Deputy Commissioner shall intimate to the District Board the amount of probable collections of 76% of the (one anna) cess on land revenue; of the 67% of the cess on Excise and Forest Revenue assigned to local boards; and of the Mohatarfa similarly assigned to the District Board; as also of the Railway and Education Cesses. The probable amounts of expenditure from the Railway and Education cesses during the ensuing year may be ascertained from the respective Departments. About the same time the Senior Surgeon shall also intimate to the Board the amount of contribution payable on account of dispensaries.

District Board Budget & Consolidated District Budget.

6. The Finance Committee shall then compile (a) a budget estimate of the receipts and expenditure appertaining to the District Fund (b) a consolidated Budget estimate of the District Board in form II appended hereto and a statement of the probable receipts, expenditure and balances for each Village Panchayet and for each Taluk Board ~~in Form II appended hereto.~~ Until further orders. 50% of the local

cess on land revenue levied within the Taluk will be credited to the Taluk fund while the 67% of the Cess on Excise and Forest revenues will be credited to the District Fund ~~in addition to the~~ Mohatarfa. When dealing with Taluk Board Budgets references should be made to the Taluk Boards concerned where necessary and a period of twenty days should be allowed for any representations which they may wish to make The final Budget meeting of the District Board should be arranged for on or before the 15th April so that both the estimates above referred to may be completed and duly passed by that time. After the taluk board estimates are passed by the District Board, in accordance with the general rules prescribed in para 11 below under Section 13 of Regulation VI of 1918, the District Board's sanction will be communicated to the Taluk Boards not later than 1st May. The estimates appertaining to the Taluk Funds may be retained in the District Board Office and the consolidated District Board Budget together with the detailed budget for the district Board in the present form and a statement prepared as above should be despatched to the Deputy Commissioner who shall submit the same to Government not later than 1st May

Form of Budget estimates

7. The Budget estimates of the Village Panchayats will be drawn up in the form appended to the rules published under Notification No.12720 L.B.6-18-4 dated the 2nd April 1919 under the general control of the Taluk Board while those of the Local Boards will consist of the following statements:-

A. Abstract estimates of revenue and expenditure.

B. Statement showing details of estimates of receipts.

C. Statementshowing details of estimates of expenditure.

NOTE.-Details of establishments should not be shown in this statement.

D. Statement showing the public works to be carried out.

E. Statement showing the variation in the length of roads repaired and the mileage allotted therefor.

F. Statement showing details of charges under medical relief for the year.

G. Statement showing the variation in scale of establishments adopted in the budget estimates for the year ~~1916 and that for 19~~ of budget and previous year.

H. Statement showing the details of establishments pa... from Local Funds (to be prepared once in Five years)

I. Statement showing the estimates of demand Collection and balance under Local Funds ~~(including village funds)~~.

J. Statement showing the probable opening and closing balances and receipts and expenditure of each Village Panchayat and Taluk Board.

Contents of budget.

8. The budget shall set forth the estimated receipts and expenditure under each major, minor and detailed head of account and the opening and closing balances and shall be accompanied by explanatory notes on variations and on the data from which the estimate was prepared.

9. The budgets should not be accompanied by any covering letters from the Presidents of the District Boards save in very exceptional cases, the required explanations of important variations in figures, which should be as brief as possible consistent with clearness being furnished opposite the entries concerned on pages facing the estimates.

10. All proposals relating to establishments should be excluded from the budget, and care should be taken that all proposals for increases or decreases in establishment are, as a rule fully considered and disposed of prior to the time of preparing the estimates.

Instructions with regard to the preparation of budgets.

11. The following general rules apply to the preparation of the ~~consolidated~~ district budget, and also, as nearly as may be, to the preparation of ~~the District Board Budget as well as~~ the Taluk Board Budget:-

(a) the estimates shall be so framed as to avoid as much as possible subsequent reappropriations or additional grants from closing balances.

(b) no new charges (excepting public works) shall be included in the budget without the previous ~~previous~~ sanction of Government.

(c) the ~~district~~ local board shall never without the previous sanction of Government exhaust its balance in the treasury and the budget estimate shall be so framed as to provide for an adequate working balance not falling short in any case of one-eight of the total estimated income for the year.

(d) a list showing the alterations in the sanctioned scale of establishment authorised since the submission of the previous years' budget should be forwarded with each budget. At intervals of 5 years, however, a complete list showing the scale of all sanctioned establishments should be forwarded with the budget of that year.

(e) the net proceeds of the revenue from tolls levied under clauses iv and v of sub section (1) of section 23 of the Local Boards and Village Panchayats Regulation shall be applied wholly to the constructions, repair and maintenance of roads and bridges vested in district boards.

(f) the estimates should provide for all the receipts and charges whether under service or debt heads including railway and education cesses and loans appertaining to Local Boards, ~~and Village Panchayats.~~ Provision should be made for what is expected to be actually received or paid (under proper sanction) during the year including the arrears of past years and not for the demand or the liabilities falling due within the year.

(g) the explanation of variations should include not only the difference between the revised estimate of the current year and the estimate for the ensuing year but also between the actuals of the past year and the estimate for the ensuing year.

(h) explanations for variations in figures should be furnished opposite to the entry concerned in the last column.

(i) Local Boards should include in their annual estimates under the appropriate major heads provision for works, establishments or other charges which although not specifically sanctioned at the time the budget estimates are prepared will yet in all probability come under sanction in the course of the year. Such probable expenditure must be of a character sufficiently definite for at least a rough forecast of it to be formulated and explained. However no funds should generally be provided for works until they are selcted and estimates got ready for them. Adequate provision should in the first instance, be made for such "Incomplete Works" as are not abandoned by the Local Boards the amount being fixed in the light of past experience.

(j) the estimates of expenditure may include as many optional items as are approved by the ~~District~~ local Board provided that the estimated closing balance does not fall short of the prescribed minimum and the accumulation of funds is not necessary for carrying out any big projects.

(k) the boards should exert their best to promptly realise their estimated income and curtail the expenditure to the necessary extent should any fall in the estimated income be apprehended. They should also at the time of passing their budget examine their financial condition and regulate their expenditure on recurring and obligatory items so that it may be well within their normal income. They should view with special caution all proposals for increase of a recurring nature and sanction them only if their normal income admits of bearing the extra charge involved.

(l) the normal income and expenditure of the Boards should be arrived at by deducting the totals of the extraordinary items of income and expenditure and in order to ensure that the normal income and expenditure are correctly calculated and the financial position is properly reviewed a statement in form No. III should be prepared and well scrutinised at the time of passing the budget and a copy thereof submitted to Government along with the budget every year.

(m) under contribution from State Funds, provision should be made for special assignments made by Government for roads &c, specifying the purpose for which they are made and quoting the order of Government sanctioning such allotment. Payments for contributions to Government on account of services rendered and pensionary contributions as well as grants-in-aid should also be ~~paid~~ provided for.

(n) when the receipts from a toll gate are divided between two ~~District~~ Local Boards or between a ~~district~~ Local Board and a municipal council or between a ~~District~~ Local Board and ~~the State~~ Government, the net receipts only of the ~~district~~ Local board which collects the tolls should be entered in the budget, the gross receipts and the share handed over to the other ~~district~~ Local board or municipal council being shewn in a foot note to the statement.

(o) provision for charges for prevention of the spread of epidemics including cost of disinfectants should also be made.

(p) the estimates for receipts and for varying charges, e.g., contingencies &c., should be based on the average of the past three years. The average however is only to be regarded as a guide and any increase or decrease should be clearly explained.

(q) a full description of the nature of charges under contingencies should be given. Vague entries such as "other items" "Reserves" &c should not find a place in the budget. Details should, as far as possible, be given for the amounts entered under "Miscellaneous."

(r) the gross transactions and not the net receipts ~~for~~ or charges are to be entered.

Allotments and transfers

12. Powers of District Board.

The allotments entered in the budget as passed by Government will be the original sanctioned allotments of the year and all expenditure during the course of the year must

must be regulated in accordance with these allotments. The District Board may however sanction transfer of funds from one major or minor head in the budget to any major or minor head but no such transfer can be sanctioned without a specific reappropriation being made from an allotment sanctioned in the budget.

If at the end of the year the actual expenditure is found to have largely exceeded the total sanctioned allotment, brief explanations of material excesses should be noted in the District Administration Report.

13. Powers of Taluk Boards.

Taluk Boards shall adhere to the sanctioned budget as far as possible. They may sanction transfer of funds from one minor head to another under the same major head without any limit. All transfers sanctioned by a Taluk Board should be reported to the President of the District Board.

14. District Board shall exercise general control and supervision over Taluk Boards as regards the check of any irregularities which may be found in the statement of allotments and transfers of funds submitted by the latter. Transfers from one major head to another will be sanctioned by the District Board.

Applications to the District Board for transfer of allotments should invariably be in form No. II (No. 57 of the Mysore Account Code). When transfer of funds is sanctioned the statement will be returned to the officer submitting the application.

Allotments from balances.

15. Additional allotments from balances should not as a general rule be sanctioned during the course of the year. The budget should therefore be so framed as to obviate the necessity for such allotments.

16. In cases, however, where fresh or additional expenditure cannot be provided for by specific reappropriation from the budget grants, the District Board may sanction allotments from balances in the

case of Taluk Boards provided that the closing balances revised with reference to the actual opening balance is not thereby reduced below one-eight of the total estimated income of the year. If this percentage is likely to be reduced the sanction of Government should be obtained by submitting an application in ~~the~~ Form III appended to this order. Provision is made in Section 28 (4) of Local Boards and Village Panchayats Regulation of 1918 for submission of supplemental estimates in the case of District Funds.

Communication of sanction.

17. As soon as the orders of Government sanctioning the estimates are received, the President of the District Board will carry out the alterations in his office copies of the budgets and print them.

18. Ten copies of the printed budget estimates should be sent by the President District Board to the Government, six copies to the Comptroller, and two copies each to the Chief Engineer, to the Senior Surgeon and Sanitary Commissioner and to the Revenue Commissioner.

5-3

Form No.I omit

..... Taluk .....District

Consolidated budget of revenue and expenditure of the Taluk Board ~~and of all the Village Panchayats in the Taluk put together~~ for the year 19 - 19 .

Items	~~Taluk Board~~ Amount	Items	~~Taluk Board~~ Amount
A RECEIPTS		EXPENDITURE	
A. Local Cesses		A. Public works executed by the Public Works Department.	
B. House tax including Mohatarfa and tax on vacant lands and hittals.		B. Public Works executed by the Civil Department.	
C. Tolls and ferries		C. Administration and collection	
D. Fees, fines & miscellaneous		D. Public health, safety and convenience.	
E. Contributions and grants-in-aid		E. Miscellaneous	
F. Public Debt.		F. Public Debt.	
Total receipts ...		Total expenditure	
Opening balance		Closing balance	
Grand total		Grand total	

FORM NO. II (Draft)

..... District.

Consolidated budget of revenue and expenditure of the District Board, ~~Taluk Board and Village Panchayats in the~~ District for the year 19 - 19

Items	~~District~~ Board amount	Items	~~District~~ Board amount
RECEIPTS		EXPENDITURE	
A. Local Cesses		A. Public Works executed by the Public Works Department.	
B. House tax including Mohatarfa and tax on vacant lands and hittals.		B. Public Works executed by the Civil Department.	
C. Tolls and ferries		C. Administration and collection.	
D. Fees, fines and miscellaneous		D. Public health, safety and convenience.	
E. Contributions and grants-in-aid.		E. Miscellaneous	
F. Public Debt		F. Public Debt.	
Total receipts		Total expenditure	
Opening balance		Closing balance	
Grand total		Grand Total	

1131
24/-

BUDGET RULES.

Budget Estimates of Panchayats.

1. The Taluk Board will obtain not later than the ~~1st of December~~ 15th March from every Village Panchayat in the Taluk a Budget Estimate showing the probable receipts and expenditure under all heads during the ensuing financial year - with a separate statement of works required to be carried out during the year the taluk board shall scrutinise and pass every such budget under - Section 59 (b) of Regulation VI of 1918 and, shall communicate its sanction to the Village Panchayat not later than the ~~15th December~~ 15th April.

Budget Estimates of Taluk Boards.

2.- The Taluk Board will, after the receipt and sanction of the Budget Estimates of all th Village Panchayats comprised within the Taluk and on or before the 15th ~~December~~ April, submit to the District Board a budget estimate ~~showing~~ containing the probable receipts and expenditure under a heads during the ensuing financial year together with ~~an abstract of the budgets for~~ each the Village Panchayats in the Taluk ~~put togeth~~ as well as a consolidated budget in ~~the~~ form I and a statement of works required to be carrie out during the year. The District Board is competent to revise the budgets of taluk board provided that no material alterations are made without giving the taluk boards concerned an - opportunity to show cause why such alterations should not be made. The President of the - District Board shall, before the end of October communicate to each taluk board within the - District the sum proposed to be transferred fro District funds to such Taluk Board for the

for the ensuing year under section 25 (iii) of the Regulation and a statement of services to be maintained and the works to be executed, within the limits of each taluk.

Estimates for works to be carried out by public works Department.

3. The District Board shall, as soon as possible after the receipt of all the Taluk Boards' estimates forward to the Executive Engineer of the district a list of all the works required to be carried out by the Public Works Department during the ensuing year, for estimating the cost of each work and also for suggesting any work or works which he may think necessary.

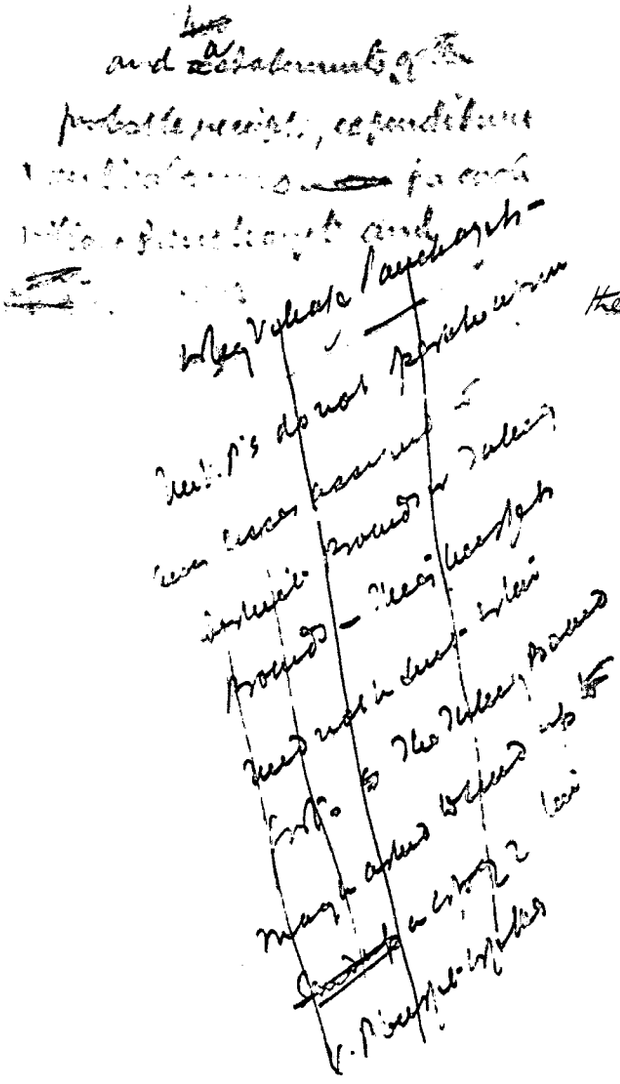
4. On or before the ~~1st January~~ 1st July, the Executive Engineer will return the list to the Board with the required information.

Cesses and contributions on account of dispensaries.

5. On or before the 15th ~~January~~ July, the Deputy Commissioner shall intimate to the District Board the amount of probable collections of 76% of the one anna cess on land revenue; of the 67% of the cess on excise and forest revenue assigned to local boards; and of the moha-tarfa similarly assigned to the District Board; as also of the Railway and Education cesses. The probable amounts of expenditure from the Railway and Education cesses during the ensuing year may be ascertained from the respective Departments. About the same time the Senior Surgeon shall also intimate to the Board the amount of contribution payable on account of dispensaries.

District Board Budget and and consolidated District budget.

6. The Finance committee shall then compil (a) a budget estimate of the receipts and ex-



expenditure appertaining to the District Fund (b) a consolidated budget estimate of the District Board, ~~the Taluk Boards and~~ the Village Panchayats ~~within the District~~ in the form II appended hereto ~~and (c) an abstract of the budget for all the Taluks in the District put together.~~ - Until further orders, 50% of the local cess on land revenue levied within the taluk will be credited to the taluk fund while the 67% of the cess on Excise and forest revenues will be credited to the District Fund in addition to the mohatarfa. When dealing with taluk Board budgets references should be made to the taluk boards concerned where necessary and a period of twenty - days should be allowed for any representations which they may wish to make. The - final budget meeting of the district board should be arranged for on or before the - 15th ~~March~~ April so that both the estimates above referred to may be completed and duly - passed by that time. After the taluk - board estimates are ~~thus~~ passed by the - District board, in accordance with the - general rules prescribed in para 11 below under Section 13 of Regulation VI of 1918, the District Board's sanction will be communicated to the taluk boards not later - than 1st ~~April~~. The estimates appertaining to the Taluk ~~and Village Panchayat~~ Fund-

may be retained in the District Board Office and the consolidated District Board budget together with ~~(1) the de-~~ talied budget for the District Board in the present form ~~(2) the abstract of~~ the budgets for all the Taluk Boards in the District put together and (3) the abstracts of the budgets for all the village panchayats ~~in the District~~ should be despatched to the Deputy -- Commissioner who shall submit the same to Government not later than 1st ~~A~~ April.

Form of budget estimates.

7. The budget estimates of the Village Panchayats will be drawn up in the form appended to the rules published under Notification No. 12720 L.B. -- 6-18-14 dated the 2nd April 1919 under the general control of the Taluk Board while those of the Local Boards will - consist of the following statements:-

P. T.O.

FORM NO. I

..... Taluk ..... District

Consolidated budget of revenue and expenditure of the Taluk Board and of all the Village Panchayets in the Taluk put together for the year 19 - 19 .

Items.	Taluk Board.	Village Panchayets in the Taluk.	Total.	Items.	Taluk Board	Village Panchayets in the taluk.	Total
1	2	3	4	5	6	7	8
RECEIPTS.				EXPENDITURE.			
A. Local Cesses.				A. Public works executed by the Public Works Department.			
B. House tax including Mohatarfa and tax on vacant lands and hittals.				B. Public works executed by the Civil Department.			
C. Tolls and ferries.				C. Administration and collection			
D. Fees, fines and miscellaneous				D. Public health, safety and convenience.			
E. Contributions and grants-in-aid.				E. Miscellaneous.			
F. Public Debt.				F. Public Debt.			
Total receipts				Total expenditure.			
Opening balance.				Closing balance.			
Grand total.				Grant total.			

Note:-

Under receipts, B- House tax as above includes I rates and taxes in the Village Panchayets Budget.

Under expenditure, B-Public works executed by the Civil Department as above includes IV Public works in the Village Panchayets budget.

C-Administration and collection as above includes I & II collection and administration in the Village Panchayets budget.

E-Miscellaneous as above includes V Education, VI Pasture lands, VII Village Forests and VIII Miscellaneous in the Village Panchayets budget.

FORM NO. II

..... District.

Consolidated budget of revenue and expenditure of the District Board, Taluk Boards and Village Panchayets in the District for the year 19 - 19 .

Items.	District Board.	Taluk Boards in the District	Village Panchayets in the District.	Total	Items.	District Boards	Taluk Boards in the District	Village Panchayets in the District.	Total.
1	2	3	4	5	6	7	8	9	10
RECEIPTS					EXPENDITURE.				
A. Local Cesses.					A. Public works executed by the Public Works Department.				
B. House tax including Kohatarfa and tax on vacant lands and hittals.					B. Public works executed by the Civil Department.				
C. Tolls and ferries.					C. Administration and collection.				
D. Fees, fines and miscellaneous.					D. Public health, safety and convenience.				
E. Contributions and grants-in-aid.					E. Miscellaneous.				
F. Public debt.					F. Public debt.				
Total receipts					Total expenditure				
Opening balance.					Closing balance.				
Grand total.					Grand total.				

Note

Under receipts, B- House tax etc as above includes I rates and taxes in the Village Panchayets budget.

Under expenditure, B- Public works executed by the Civil Department as above includes IV Public Works in the Village panchayet budget.

C- Administration and collection as above includes I & II Collection and administration in Village Panchayet budget.

E- Miscellaneous as above includes V Education, VI Pasture lands, VII Village forests and VIII miscellaneous in the Village Panchayet budget.

...tement setting out the details of revenue and expenditure.

...tement showing details of estimates of receipts.

...tement showing details of estimates of expenditure.

...details of establishments should not be shown in the statement.

...tement showing the public works to be carried out.

...tement showing the variation in the length of roads required and the ... allowed allotted therefor.

...tement showing details of charges under relief for the year.....

...tement showing the variation in scale of establishments granted in the budget estimates for the year [illegible] ... and that for [illegible]

9. ...tement showing the estimates of demand collection and balance under ... (Local Funds, Municipal, Village funds)

...statement should set forth the ... estimated head by head expenditure under ... [illegible] ... balances ... [illegible] ... balances ... notes ... [illegible] ... the ... [illegible]

...budget should be accompanied ... [illegible] ... explanatory ... [illegible] ... the ... [illegible] ... [illegible] ... [illegible]

...ed, as a rule fully considered and disposed of prior to the time of preparing the estimates.

Instructions with regard to the preparation of budgets.

11. The following general rules apply to the preparation of the consolidated district budget, and also, as nearly as may be to the preparation of the district board budget as well as the taluk board budget:-

(a) the estimates shall be so framed as to avoid as much as possible subsequent reappropriations or additional grants from closing balances.

(b) no new charge (excepting public works) shall be included in the budget without the previous sanction of Government.

(c) the district board shall never without the previous sanction of Government exhaust its balance in the treasury and the budget estimate shall be so framed as to provide for an adequate working balance not falling short in any case of one-sixth of the total estimated income for the year.

(d) a list showing the alterations in the sanctioned scale of establishment authorised since the submission of the previous years' budget should be forwarded with each budget. At intervals of 5 years, however, a complete list showing the scale of all sanctioned establishments should be forwarded with the budget of that year.

(e) the net proceeds of the revenue from tolls levied under clauses iv and v of sub section (1) of section 73 of the Local Boards and Village Panchayats Regulation shall be applied wholly to the construction, repair and maintenance of roads and bridges vested in district boards.

(f) the estimates should provide for all the receipts and charges whether under service or debt heads ^ (including railway and education cesses and loans) pertaining to Local Boards and Village Panchayats. Provision should be made for what is expected to be actually received or paid, under proper sanction, during the year including the arrears of past years and not for the demand or the liabilities falling

the within the year.

(g) the explanation of variations should include not only the difference between the ~~present and proposed budgets~~ revised estimate of the current year and the estimate for the ensuing year but also between the actuals of the last year and the ~~present and proposed budgets~~ estimate for the ensuing year.

(h) explanations for variations in figures should be furnished opposite ~~should be~~ to the entry concerned in the last column.

(i) Local boards should include in their annual estimates under the appropriate major heads provision for works, establishments or other charges which although not specifically sanctioned at the time the budget estimates are prepared will yet in all probability come under sanction in the course of the year. Such probable expenditure must be of a character sufficiently definite or at least a rough forecast of it to be formulated and explained. However no funds should generally be provided for works until they are selected and estimates got ready for them. Adequate provision should in the first instance be made for such incomplete works as are not abandoned by the Local Board the amount being fixed in the light of past experience.

(j) the estimates of expenditure may include as many optional items as are approved by the District Board provided that the estimated closing balance does not fall short of the prescribed minimum and the accumulation of funds is not necessary for carrying out any obligatory projects.

(k) the boards should exert their best to promptly realise their estimated income and curtail the expenditure to the necessary extent should any fall in the estimated income be apprehended. They should also at the time of passing their budget examine their financial condition and relate their expenditure on recurring and obligatory items so that it may be well within their normal income. They should view with special caution all proposals for increase of a recurring nature and sanction them only if their normal income admits of bearing the extra charge involved.

(l) the normal income and expenditure of the month should be arrived at by deducting from the total income and expenditure the totals of the extraordinary items of income and expenditure and in order to ensure that the

...ion of financial expenditure are correctly ...

...e local financial position is ... annually reviewed at present in form so. ... should be more real and well scrutinised ... at the time of framing the budget and a ... copy thereof submitted to every unit along ... all the budget over years.

Payments for Contributions to Government on account of Services rendered and pensionary Contributions as well as grants-in-aid Should also be paid for.

(n) ... under contribution from ... be made, ... provision should be made for a period ... certain sums made by Government for roads ... the purpose for which they are ... Government that ... Government ...

(m) ... ...ion for ... to ... ...ribution between two district boards or between ... district board and a municipal council ... two ... Provincial Board and the ... Government but not requisite only ... district in which ... collects the ... should be entered in the budget, the ... requisite ... to be handed over ... to the other district board or municipal ... council being entered as a debit note to the ... budget.

(o) Provision for charges for prevention of the Spread of epidemics including cost of disinfectants Should also be made.

(p) ... ... for ... and for ... ..., contingencies ..., should ... ... the average of the last three ... ... however ... ... only to be ... ... increase or de... ... ...

(q) ... ... description of the nature of ... ... under contingencies should be given. ... ... "other items" reserved ... ... in the budget. ... ... given ... ... altered under ... ...

(r) ... ... to be allowed and the net ... ... are to be entered.

14. Powers of Local Bodies.

Transfer of funds.

... ... entered in the budget as ... ...

appropriation being made from an allotment sanctioned in the budget.

If at the end of the year the actual expenditure is found to have largely exceeded the total sanctioned allotment, brief explanations of material excesses should be noted in the District Administration Report.

13. Powers of Union Boards.

Union Boards will adhere to the sanctioned budget as far as possible. Any intra-motion transfer of funds from one head to another under the same major head within any limit. All transfers sanctioned by a Union Board should be reported to the President of the District Board.

14. District Board shall exercise general control and supervision over the Union Boards in regard to the checks of any irregularities which may be found in the statement of allotments and transfers of funds submitted by the latter. Transfers from one major head to another will be sanctioned by the District Board.

Applications to the District Board for transfer of allotments should invariably be in form No. III (Rule No. 37 of the Mysore Account Code) when transfer of funds is sanctioned the statement will be returned to the officer submitting the application

respective Presidents. The Presidents of Taluk Boards will on receipt of copies of their sanctioned estimates communicate to the Chairman of Village Panchayats the - alterations if any sanctioned in the Village Panchayat budgets.

18. Ten copies of the printed budget estimates should be sent by the President District Board to the Government six copies to the Comptroller, and two copies each - to the Chief Engineer, to the Senior Surgeon and Sanitary Commissioner and to the Revenue Commissioner.

K – Statement showing details of investments and balances

for the year 19 – 19

Items	Opening balance	Receipts	Total	Expenditure	Closing balance
Deposits					
Suspense					
Advances					
Loans raised for 1. 2. 3.					
Drinking water wells					
Railway cess Account Current – Converted Current – Not converted					
Conservancy cess Account Current – Converted Current – Not converted					
Investments for Railway Cess Conservancy Cess Local Board balances					
Sinking fund					
Service loans					
Total cash balance					

Dear Sir, Separate accounts
Kindly go through the enclosed
forms & return alongwith the
of balances prepared by
Union/Town with their
requirements as per
Govt Rules
25/12/

Details of investment at the end of the year

Investment	Amount
Savings Bank Local Savings Bank Mysore Bank Other Banks	
Govt of India Securities Govt of Mysore Securities Other Securities	
Total investment	

69.

Form I

Statement showing the income, expenditure and balances of the Panchayat Boards and Village Panchayats for the year 19 - 19 .

Sl. no.	Name of Panchayat Board or Village Panchayat	Opening balance	Receipts			Total income including opening balance	Expenditure			Closing balance	Amount, if any, invested in Securities or Banks at credit	Action taken to improve financial condition
			Normal	Extraordinary	Total		Normal	Extraordinary	Total			
	I Panchayat Boards.											
	Total I											
	II Village Panchayats											
	Total II											

EBSIII(6)
18/3

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,
GENERAL AND REVENUE SECRETARIAT.

NOTIFICATION No. L. 7503—L. B. 92-23-18, DATED 19TH MARCH 1924.

Under Sections 13, 28, 37 (*g*), 59 and 62 of the Local Boards and Village Panchayets Regulation, VI of 1918, and in exercise of all other powers enabling Government in this behalf, the Government of His Highness the Maharaja of Mysore are pleased to make the following rules for the guidance of Village Panchayets and Taluk and District Boards in respect of the preparation and submission of their Budget Estimates of receipts and expenditure.

2. These rules will come into force at once and be applicable to the Budget Estimates for the year 1924-25.

By Order,
B. NAGAPPA,
Secretary to Government,
Local and Legislative Departments.

BUDGET RULES.

BUDGET ESTIMATES OF PANCHAYI

1. The Taluk Board will obtain not later than the 15th January from every Village Panchayet in the taluk a budget estimate showing the probable receipts and expenditure under all heads during the ensuing financial year with a separate statement of works required to be carried out during the year. The Taluk Board shall scrutinise and pass every such budget under Section 59 (*b*) of Regulation VI of 1918 and shall communicate its sanction to the Village Panchayet not later than the 15th February.

BUDGET ESTIMATES OF TALUK BOARDS.

2. The President of the District Board shall, before the end of November, communicate to each Taluk Board within the district the sum proposed to be transferred from District Funds to such Taluk Board for the ensuing year under Section 25 (iii) of the Regulation and a statement of services to be maintained and the works to be executed, within the limits of each taluk. The Taluk Board will, after the receipt and sanction of the budget estimates of of all the Village Panchayets comprised within the taluk and on or before the 15th February submit to the District Board its own budget estimate of the probable receipts and expenditure under all heads during the ensuing financial year in the forms prescribed in Rule 7 together with a statement of the probable receipts, expenditure and balances of each Village Panchayet in the taluk in Form No. I. Under Section 13 of the Local Boards' and Village Panchayets Regulation, the District Board is authorised to sanction the budgets of Taluk Boards' provided that no material alterations are made without giving the Taluk Boards concerned an opportunity to show cause why such alterations should not be made.

ESTIMATES FOR WORKS TO BE CARRIED OUT BY P. W. DEPARTMENT.

3. The District Board shall, as soon as possible after the receipt of all the Taluk Boards estimate forward to the Executive Engineer of the District a list of all the works required to be carried out by the Public Works Department during the ensuing year, for estimating the cost of each work and also for suggesting any work or works which he may think necessary.

4. On or before the 1st March, the Executive Engineer will return the list to the board with the required information.

CESSES AND CONTRIBUTIONS ON ACCOUNT OF DISPENSARIES.

5. On or before the 15th February, the Deputy Commissioner shall intimate to the District Board the amount of probable collections of 76 per cent of the cess on land revenue, of the 67 per cent of the cess on Excise and Forest Revenue assigned to Local Boards; and of the Mohatarfa similarly assigned to the District Board; as also of the Railway and Education Cesses. The probable amounts of expenditure from the Railway and Education

Cesses during the ensuing year shall be ascertained from the respective departments. About the same time the Senior Surgeon shall also intimate to the board the amount of contribution payable on account of dispensaries.

DISTRICT BOARD BUDGET AND CONSOLIDATED DISTRICT BUDGET.

6. The Finance Committee shall then compile a budget estimate of the receipts and expenditure appertaining to the District Fund. Until further orders, 50 per cent of the local cess on Land Revenue levied within the taluk will be credited to the Taluk Fund while the remaining 26 per cent of the cess on Land Revenue and the 67 per cent of the cess on Excise and Forest Revenues and the entire income from mohatarfa will be credited to the District Fund. When dealing with Taluk Board Budgets references should be made to the Taluk Boards concerned where necessary and a period of twenty days should be allowed for any representations which they may wish to make. The final budget meeting of the District Board should be arranged for on or before the 15th April so that both the estimates above referred to may be completed and duly passed by that time. After the Taluk Board estimates are passed by the District Board, in accordance with the general rules prescribed in para 11 below under Section 13 of Regulation, VI of 1918, the District Board's sanction will be communicated to the Taluk Boards not later than 1st May. The estimates appertaining to the Taluk Funds may be retained in the District Board Office and the detailed budget statements for the District Board prescribed in Rule 7 and a statement in Form No. I showing the income, expenditure and balances of each of the Taluk Boards and Village Panchayets should be despatched to the Deputy Commissioner who shall submit the same to Government not later than 1st May.

FORM OF BUDGET ESTIMATES.

7. The budget estimates of the Village Panchayets will be drawn up in the form appended to the rules published under Notification No. 12720—L. B. 6-18-4, dated the 2nd April 1919, under the general control of the Taluk Board, while those of the Local Boards will consist of the following statements

(*a*) Abstract estimates of revenue and expenditure.
(*b*) Statement showing details of estimates of receipts
(*c*) Statement showing details of estimates of expenditure.

NOTE.—Details of establishments should not be shown in this statement.

(*d*) Statement showing the public works to be carried out.
(*e*) Statement showing the variation in the length of roads repaired and the mileage allotted therefor.
(*f*) Statement showing details of charges under medical relief for the year.
(*g*) Statement showing the variation in scale of establishments adopted in the budget estimates for the year of budget and previous year.
(*h*) Statement showing the details of establishments paid from Local Funds.
(*i*) Statement showing the estimates of demand, collection and balance under Local Funds.
(*j*) Statement showing the normal income and expenditure of the Local Board.
(*k*) Statement showing details of balances and investments.

CONTENTS OF BUDGET.

8. The budget shall set forth the estimated receipts and expenditure under each major, minor and detailed head of account and the opening and closing balances and shall be accompanied by explanatory notes on variations and on the data from which the estimate was prepared.

9. The budgets should not be accompanied by any covering letters from the Presidents of the District Boards save in every exceptional cases, the required explanations of important variations in figures, which should be as brief as possible consistent with clearness being furnished opposite the entries concerned on pages facing the estimates

10. All proposals relating to establishments should be excluded from the budget and care should be taken that all proposals for increases or decreases in establishment are, as a rule fully considered and disposed of prior to the time of preparing the estimates.

INSTRUCTIONS WITH REGARD TO THE PREPARATION OF BUDGETS.

11. The following general rules apply to the preparation of the District Fund Budget, and also, as nearly as may be to the preparation of the Taluk Board Budget :—

(*a*) the estimates shall be so framed as to avoid as much as possible subsequent reappropriations or additional grants from closing balances

(*b*) no new charges (excepting public works) shall be included in the budget without the previous sanction of Government;

(*c*) the Local Board shall never without the previous sanction of Government exhaust its balance in the treasury and the budget estimate shall be so framed as to provide for an adequate working balance not falling short in any case of one-eighth of the total estimated income for the year;

(*d*) a list showing the alterations in the sanctioned scale of establishment, authorised since the submission of the previous year's budget should be forwarded with each budget. Every year a complete list showing the scale of all sanctioned establishments should be forwarded with the budget;

(*e*) the net proceeds of the revenue from tolls levied under clauses *iv* and *v* of sub-section (1) of Section 23 of the Local Boards and Village Panchayets Regulation shall be applied wholly to the construction, repair and maintenance of roads and bridges vested in District Boards;

(*f*) the estimates should provide for all the receipts and charges whether under service or debt heads including railway and education cesses and loans appertaining to Local Boards. Provision should be made for what is expected to be actually received or paid (under proper sanction) during the year including the arrears of past years and not for the demand or the liabilities falling due within the year;

(*g*) the explanation of variations should include not only the difference between the revised estimate of the current year and the estimate for the ensuing year but also between the actuals of the past year and the estimate for the ensuing year;

(*h*) explanations for variations in figures should be furnished opposite to the entry concerned in the last column;

(*i*) local boards should include in their annual estimates under the appropriate major heads provision for works, establishments or other charges which although not specifically sanctioned at the time the budget estimates are prepared will yet in all probability come under sanction in the course of the year. Such probable expenditure must be of a character sufficiently definite for at least a rough forecast of it to be formulated and explained. However, no funds should generally be provided for works until they are selected and estimates got ready for them. Adequate provision should in the first instance, be made for such "Incomplete Works" as are not abandoned by the local boards, the amount being fixed in the light of past experience;

(*j*) the estimates of expenditure may include as many optional items as are approved by the local board provided that the estimated closing balance does not fall short of the prescribed minimum and the accumulation of funds is not necessary for carrying out any big projects;

(*k*) the Boards should exert their best to promptly realise their estimated income and curtail the expenditure to the necessary extent should any fall in the estimated income be apprehended. They should also at the time of passing their budget examine their financial condition and regulate their expenditure on recurring and obligatory items so that it may be well within their normal income. They should view with special caution all proposals for increase of a recurring nature and sanction them only if their normal income admits of bearing the extra charge involved;

(*l*) the normal income and expenditure of the boards should be arrived at by deducting the totals of the extraordinary items of income and expenditure and in order to ensure that the normal income and expenditure are correctly calculated and the financial position is properly reviewed a statement should be prepared and well scrutinised at the time of passing the budget and a copy thereof submitted to Government along with the budget every year in Form J prescribed in Rule 7;

(*m*) under contribution from State Funds, provision should be made for special assignments made by Government for roads, etc., specifying the purpose for which they are made and quoting the order of Government sanctioning such allotment. Payments for contributions to Government on account of services rendered and pensionary contributions as well as grants-in-aid should also be provided for;

(*n*) when the receipts from a toll gate are divided between two local boards or between a local board and a municipal council or between a local board and the Government, the net receipts only of the local board which collects the tolls should be entered in the budget, the gross receipts and the share handed over to the other local board or Government or municipal council being shown in a foot note to the statement;

(*o*) provision for charges for prevention of the spread of epidemics including cost of desinfectants should also be made;

(*p*) the estimates for receipts and for varying charges, *e.g.*, contingencies, etc., should be based on the average of the past three years. The average however is only to be regarded as a guide and any increase or decrease should be clearly explained;

(q) a full description of the nature of charges under contingencies should be given. Vague entries such as "other items" "Reserves," etc., should not found a place in the budget. Details should, as far as possible, be given for the amounts entered under "Miscellaneous":

(r) the gross transactions and not the net receipts or charges are to be entered.

12. Powers of District Board.

ALLOTMENTS AND TRANSFERS.

The allotments entered in the budget as passed by Government will be the original sanctioned allotments of the year and all expenditure during the course of the year must be regulated in accordance with these allotments. The District Board may, however, sanction transfer of funds from one major or minor head in the budget to any major or minor head but no such transfer can be sanctioned without a specific reappropriation being made from an allotment sanctioned in the budget.

13. Powers of Taluk Boards.

Taluk Boards shall adhere to the sanctioned budget as far as possible. They may sanction transfer of funds from one minor head to another under the same major head without any limit. All transfers sanctioned by a Taluk Board should be reported to the President of the District Board.

14. District Board shall exercise general control and supervision over Taluk Boards as regards the check of any irregularities which may be found in the statement of allotments and transfers of funds submitted by the latter. Transfers from one major head to another will be sanctioned by the District Board.

Applications to the District Board for transfer of allotments should invariably be in Form No. II (No. 37 of the Mysore Account Code.) When transfer of funds is sanctioned the statement will be returned to the officer submitting the application

ALLOTMENT FROM BALANCE.

15. Additional allotments from balances should not as a general rule be sanctioned during the course of the year. The budget should therefore be so framed as to obviate the necessity for such allotments.

16. In cases, however, where fresh or additional expenditure cannot be provided for by specific reappropriation from the budget grants, the District Board may sanction allotments from balances in the case of Taluk Boards provided that the closing balances revised with reference to the actual opening balance is not thereby reduced below one-eighth of the total estimated income of the year. If this percentage is likely to be reduced the sanction of Government should be obtained by submitting an application in the Form III appended to this order. Provision is made in Section 28 (4) of Local Boards and Village Panchayets Regulation of 1918 for submission of supplemental estimates to Government in the case of District Funds.

COMMUNICATION OF SANCTION.

17. As soon as the order of Government sanctioning the estimates are received, the President of the District Board will carry out the alterations in his office copies of the budgets and print them

18. Ten copies of the printed budget estimates should be sent by the President, District Board, to the Government, six copies to the Comptroller and two copies each to the Chief Engineer, to the Senior Surgeon and Sanitary Commissioner and to the Revenue Commissioner

FORM I.

Statement showing the income, expenditure and balance of the Taluk Boards and Village Panchayets for the year 19 —19 .

No.	Name of Taluk Board or Village Panchayet	Opening balance	Receipts			Total income including opening balance	Expenditure			Closing balance	Amount, if any, invested in securities or Banks at interest	Action taken to improve financial condition
			Normal	Extra-ordinary	Total		Normal	Extra-ordinary	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. TALUK BOARDS.											
	Total I ..											
	II. VILLAGE PANCHAYETS											
	Total II											

FORM II

Form of statement to accompany all applications for sanction by re-appropriation to expenditure not provided for in Budget

Expenditure proposed to be provided for

Rs. ... on account { Major head / Minor head / Detailed head } of (a)

Amount proposed to be spent during the current year Rs.
Amount proposed to be spent during future years Rs.

proposed reappropriation for current yea

Heads of estimate affected by the proposal (b)	Actual expenditure up to date of the proposal viz	Amount as in the estimate passed	Amounts as they will stand after re-appropriation
1	2	3	4
(1) Heads under which the proposed expenditure will fall.			
Total			
(2) Heads under which it is proposed to reduce the grants.			
Total			

(a) Here enter full description mentioning the name of the Local Board

(b) The same details must be shown as in the sanctioned estimate as the re-appropriation has to be effected by transfer of the figures shown therein.

Note 1.—Any further explanation should be given on reverse, where also, if no re-appropriation is possible, the urgency and necessity for the expenditure should be fully explained.

Note 2.—Re-appropriation already sanctioned should be indicated by + and entries in column 2, quoting the number and date of sanction.

Note 3.—The estimates referred to are the budget and not the revised estimates. The revised estimates must never be referred to in this application.

Note 4.—The statement should be forwarded in duplicate.

FORM--III.

Application for allotments of funds from the balance required by the Board of.....

Name of Local Board	Particular work or purpose	Major and minor heads in the budget	Amount provided for the work or purpose in the budget	Amount subsequently allotted or transferred	Amount now required	Necessity for the allotment	Reference to previous correspondence and the number and date of the Local Board's sanction	Amount of closing balance provided in the budget as revised with reference to the actual opening balance of the year	Total of all allotments made from such balance including those now applied for	Net balance available	Twelve and a half per cent of estimated receipts
1	2	3	4	5	6	7	8	9	10	11	12

Station

Dated 19

President,

A. Abstract estimates of revenue and expenditure for the year 19 —19

Items	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past year 19 -19 (audited figures)	Items	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past yea 19 —19 (audited figuress
1	2	3	4	5	6	7	8	9	10
Receipts.					*Expenditure.*				
A. Local cesses					A. Public works executed by the Public Works Department				
B. Mohatarfa					B. Public works executed by the Civil Department				
C. Tolls and ferries					C. Administration and collection				
D. Fees, fines and miscellaneous					D. Public health, safety and convenience				
E. Contributions and grants-in-aid					E. Miscellaneous				
F. Public debt					F. Public Debt				
Total Receipts					Total Expenditure				
Opening Balance					Closing Balance				
Grand Total					Grand Total				

B. Statement showing details of estimates of receipts for the year 19 -19

Items of receipts	Estimate for the ensuing year 19 -19	Revised estimate for the current year 19 -19	Sanctioned estimate for the current year 19 -19	Accounts of past year 19 -19 (audited figures)	Explanation for variations between columns 2 and 3, as well as for those between columns 2 and 5.
1	2	3	4	5	6
A. Local cesses—					
1. Allotment from local cess on land revenue					
2. Allotment from cess on Excise and Forest revenues					
Total A ..					
B. Mohatarfa					
C. Tolls and ferries—					
1. Tolls					
2. Ferries					
Total C ..					
D. Fees, fines and miscellaneous—					
1. Cattle pounds—					
(*a*) Fines for cattle trespass					
(*b*) Sale proceeds of stray cattle ..					
(*c*) Refund of feeding charges ..					
Total 1 ..					
2. License fees—					
Fees for dogs					
Fees for shops					
Other license fees					
Total 2 ..					

B. Statement showing details of estimates of receipts for the year 19 -19

1 Items of receipts	2 Estimate for the ensuing year 19 -19	3 Revised estimate for the current year 19 -19	4 Sanctioned estimate for the current year 19 -19	5 Accounts of past year 19 -19 (audited figures)	6 Explanation for variations between columns 2 and 3, as well as for those between columns 2 and 5.
3. Market collections					
4. Cart-stand fees					
5. Fees from travellers' bungalows, musafir-khanas and rest-houses and lodges					
6. Slaughterhouse fees					
7. Rents from cooly colonies					
8. Rents from other buildings and lands					
9. Fines under Village Sanitation Rules					
10. Other fines					
11. Sale proceeds of lands and produce of lands					
12. Sale of manure					
13. Interest on arrears of Revenue					
14. Interest on investment					
15. Notice and warrant fees					
16. Revenue from railways					
17. Cattle shows					
18. Lapsed deposits					
19. Other items					
Total D					

B. Statement showing details of estimates of receipts for the year 19 — 19

Items of receipts	Estimate for the ensuing year 19 —19	Revised estimate for the current year 19 —19	Sanctioned estimate for the current year 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3, as well as for those between columns 2 & 5
1	2	3	4	5	6
E. Contributions and grants-in-aid from—					
(Proposed to be specified)					
1. Government—					
For sanitary purposes.					
2. Municipal Funds					
3. Other sources (to be specified)					
Total E ...					
F. Public debt—					
1. Loans					
2. Deposits					
3, Advances					
4. R.y cess					
5. Education cess					
6. Drinking water wells funds					
Total F ...					
Total Receipts ...					

C. Statement showing details of estimates of expenditure for the year 19 —19 .

N.B.—Details of establishments should not be shown in the statement.]

Items of expenditure	Estimate for the eusuing year 19 —19	Revised estimate for the current year 19 —19	Sanctioned estimate for the current year 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3, as well as for those between columns 2 & 5
1	2	3	4	5	6
EXPENDITURE.					
A. Public works executed by the Public Works Department—					
1. Original worl					
2. Repairs					
3. Establishment					
4. Tools and plant					
Total A					
3. Public works executed by the Civil Department—					
1. Original works					
2. Repairs					
3. Establishment					
4. Tools and plant					
5. Contribution on account of road repairs—					
(*a*) To Provincial Funds					
(*b*) To Municipal Funds					
6. Contribution to Drinking Water Wells Funds.					
Total					

C. Administration and Collection—

1. Administration—

(*a*) District Board office establishment.

(*b*) Taluk board office establishment ...

(*c*) Travelling allowance of the establishments .. ..

(*d*) Travelling allowance to non-official members of Local Boards ...

(*e*) Other items ... ...

District board office contingencies

Taluk Board office do ...

Stationery charges ... ...

Furniture .. ..

Miscellaneous .. ..

Total I ..

2. Collection—

(*a*) House and mohatarfa taxes—

(i) Establishment ... ...

(ii) Commission .. ...

(iii) Contingencies .. ...

Total (*a*) ...

(*b*) Tolls, rents and other receipts—

(i) Establishment ... ...

(ii) Commission ... ...

(iii) Contingencies ... ...

Total (*b*) ...

Total 2 ...

C. Statement showing details of estimates of expenditure for 19 —19

Items of expenditure	Estimate for the ensuing year 19 —19	Revised estimate for the current year 19 —19	Sanctioned estimate for the current yeae 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3, as well as for those between columns 2 & 5
	2	3	4	5	6
3. Refunds—					
4. Pensions and gratuities—					
Contribution towards pensionary charges					
Pensions					
Gratuities					
Total 4					
Total C					

D. Public health, safety and convenience—

1. Conservancy and sanitation ..
   (a) Establishment ... ...
   (b) Contingencies ... ...
      Hire of carts ... ...
      Purchase and repair of carts and wheel-barrows, dust-bins, tools, brooms, etc. ... ...
      Filling manure and cess pits ...
      Removal of lantana, prickly-pear and other rank vegetation ...
      Prizes to patels for keeping villages clean ... ..
      Other items .. ...
      Total (b) ..
   (c) Conservancy establishment and sanitation during jatras ... ...
   (d) Plague, cholera and other epidemic charges ... ...
      Total I ...

2, Medical relief including vaccination—

   (a) Local Fund Hospitals and Dispensaries—
      (i) Charge allowance ...
      (ii) Establishment ... ...
      (iii) House rent, contingencies and furniture ... ...
      Rent ... ...
      Furniture ... ...
      ... ...

C. Statement showing details of estimates of expenditure for the year 19 —19

Items of expenditure	Estimate for the ensuing year 19 —19	Revised estimate for the current ye 19 —19	Sanctioned estimate for e current year 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3, as wel as for those between columns 2 & 5
	2	3	4	5	6
(iv) Dieting charges					
(v) Bedding and clothing charges					
(vi) Country medicines					
(vii) Travelling allowances					
Total (a)					
) Contributions on account of construction and repairs of Local Fund Dispensaries and Hospital staff quarters					
) Midwives and Maternity					
(i) Establishment ...					
(ii) Reward for extra labour cases and other items					
(iii) Travelling allowance					
(iv) Cost of articles required					
Total (c)					

(*d*) Contributions to Ayurvedic and Unani Dispensaries—									
Establishment									
Rent									
Contingencies									
Furniture									
Other charges									
Fixed grant									
Total (*d*) ..									
(*e*) Grants to other Medical Institutions (to be specified)									
Redfern Memorial Hospital, Hassan									
(*f*) Charges for treatment of indigent patients in the Pasteur Institute ...									
(*g*) Veterinary Hospitals and Dispensaries contribution to maintenance charges									
Total (*g*) ..									
(*h*) Vaccination—									
(i) Establishment									
(ii) Other items									
Purchase of lymph									
Travelling Allowance									
Total (*h*) ..									
Total 2 ...									

C. Statement showing details of estimates of expenditure for the year 19 —19

Items of expenditure	Estimates for the ensuing year 19 —19	Revised estimate for the current year 19 —19	Sanctioned estimate for the current year 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3, as well as for those between columns 2 & 5
	2	3	4	5	6
3. Lighting charges including cost of lamp-posts, lanterns, etc.—					
(a) Establishmen					
(b) Cost of electric power					
(c) Lighting by contract					
(d) Other items—					
Total 3					
Accommodation for travellers—					
(a) Establishment					
(b) Other charges					

5. Cattle pounds—

(*a*) Establishment ... ...

(*b*) Commission ... ...

(*c*) Feeding charges ... ...

Total 5 ...

6. Markets and slaughter houses—

(*a*) Establishment ... ...

(*b*) Other charges ... ...

Total 6 ...

7. Fairs and festivals ... ...

8. Cattle shows and exhibitions ... ...

9. Water-supply and maintenance charges ...

(*a*) Establishment ... ...

(*b*) Other items ... ...

Total 9 ..

10. Purchase and feeding of breeding bulls ..

11 Other items—

Public gardens and buildings ...
Establishment .. ..
Other charges .. ..
Avenues .. .. ..
Establishment .. ..
Other charges .. ..
Destruction of cover afforded to snakes ...
Destruction of stray dogs .. ..

C. Statement showing details of estimates of expenditure for the year 19 —19.

Items of expenditure	Estimate for the ensuing year 19 —19	Revised estimate for the current year 19 —19	Sanctioned estimate for the current year 19 —19	Accounts of past year 19 —19 (audited figures)	Explanation for variations between columns 2 and 3, as well as for those between columns 2 and 5
			4	5	6
Rewards to dog and snake-killers					
Supply of boats					
Miscellaneous					
Total 11					
Total D					
E. Miscellaneous—					
1. Interest on loan					
2. Interest on overdrawal					
3. Other items—					
Expenditure of previous years adjusted [illegible] the current yea					
Total 3					
Total E					
F. Public Debt—					
1. Loans					
2. Deposits					
3. Advances					
4. Railway cess fund					
5. Education cess fund					
6. Drinking water wells fund					
Total F					
Total expenditure					

D. Statement showing the public works to be carried out during the year 19 —19

Head of account	Name of work	Amount of estimate	Outlay		Grant for the ensuing year 19 —19		Remarks
			Actual to the end of the previous year 19 —19	Probable during the current year 19 —19	Works in progress	Works not commenced	
1	2	3	4	5	6	7	8
A. Public works executed by the Public Works Department.							
B. Public Works executed of Civil Department.							

E. Statement showing the *variations in the length* of roads repaired and the mileage allotted therefor.

No.	Name of road	As estimated in the budget for 19 —19			19 —19			Authority for variati
		Number of miles	Rate per mile	Amount	Number of miles	Rate per mile	Amount	
1		3	4	5	6	7	8	9

F. Statement showing details of charges under Medical relief for the year 19 —19.

Details	Name and locality of Medical Institutions																							
	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount	Proportion of cost borne	Number	Rate	Amount

G. Statement showing the *variation in the scale* establishments adopted in the budget estimate for the year 19 -19 and that for 19 -19

Head of account	Designation	For the year 19 —19		For the year 19 —19		Authority for variation
		Number	Rate	Number	Rate	
2		3	4	5	6	

H. Statement showing the details of establishments of the..... .....District for the year 19 -19 .

Head of account	Designation	Number	Rate of salary	Total for each month	Total for the year	Remarks, *i.e.*, authority for the scale of establishment entertain
1	2	3	4	5	6	7

I. Statement showing the estimate of demand, collection and balance under District Funds.

	Details	Local cess	Education cess	Railway cess	Mohatarfa	Ferries	Tolls	Other items, if any			Remarks
		2	3	4	5	6	7	8	9	10	11
I. Estimate for the ensuing year 19 –19	1. Opening balance of arrears										
	2. New demand										
	3. Total										
	4. Remission										
	5. Colle										
	6. Closing balance of arrears										
II. Revised estimate for the current year 19 –19	7. Opening balance of arrears										
	8. New demand										
	9. Total										
	10. Remission										
	11. Collection										
	12. Closing balance of arrears										

III Sanctioned estimate for the current year 19 –19	13. Opening balance of arrears	...
	14. New demand	...
	15. Total	...
	16. Remission	...
	17. Collection	...
	18. Closing balance of arrears	...
IV Actuals for the past year 19 – 19	19. Opening balance of arrears	...
	20. New demand	...
	21. Total	...
	22. Remission	...
	23. Collection	...
	24. Closing balance of arrears	...

J. - Statement showing the financial condition of the board.

Income.—

Total Receipts.—

Deduct extraordinary items :—*Viz.*—

1. Receipts under Drinking Water Wells Fund.
2. Do Railway cess.
3. Do Education cess.
4. Loans.
5. Other Public debt items.
6. Interest on investments.
7. Occasional grants from Government for special works.
8. Other items (to be specified.)

Total deductions

Normal income

Expenditure.—

Total expenditure

Deduct extraordinary items.—*Viz.*—

1. Public Works, optional.
2. Construction and improvement of Dispensary building, including staff quarters.
3. Compensation.
4. Expenditure under Drinking Water Wells Fund.
5. Do Railway cess.
6. Do Education cess.
7. Investments.
8. Loans and other Public debt items
9. Other items (to be specified.)

Total deductions

Normal Expenditure

Result of financial review

Action proposed to be taken to keep the normal expenditure within the normal income or to improve the resources of the Board

Percentage of expenditure on Public works to normal receipts.

Percentage of expenditure on establishments to normal receipts

.....Board.

K. Statement showing the details of balances and investments debt for the year 19 —19

Nature of balances	Opening balance	Receipts	Total	Expen-diture	Closing balance	Remarks
1	2	3	4	5	6	7
i Revenue heads ...						
ii Public debt heads ...						
(a) Loans for ...						
(1)						
(2)						
(b) Deposits ...						
(c) Advances ...						
(d) Suspense ...						
(e) Stock ...						
(f) Drinking water wells fund.						
(g) Railway cess ...						
(1) Invested ...						
(2) Not invested ...						
(3) Interest ...						
(h) Education cess ...						
(1) Invested ...						
(2) Not invested ...						
(3) Interest ...						
(i) Other investments ...						
(j) Other items ...						
Total Public Debt ...						
Grand Total (i) and (ii) ...						
i.e., balance in treasuries ...						
Particulars of investments ...						
(a) Railway cess ...						
(b) Education cess ...						
(c) Other amounts ...						
Total ...						
Investments ...						
1 Mysore Ban ...						
2 Government Savings Bank.						
3 Government of India Securities.						
4 Government of Mysore Securities.						
5 Other investments to be detailed.						
Grand Total ...						

Proceedings of the Govt. of H.H. the Maharaja of Mysore.

Read:-

Letters Nos.L.A.D.868-9, 915, 929-30 and 974-5 dated 17th January, 29th January 2nd February and 5th February 1924 respectively from the Comptroller in Mysore submitting for approval the following chapters of the Local Fund Manual:-

1. General Rules and procedure.
2. Procedure in regard to revenue.
3. Salaries and allowances.
4. Public Works.
5. Debt and deposit transactions.
6. Travelling allowance.

.....

Order No. L 1626-7 LB. 92-23-21 dt 22/3/24.

Approved.

2. These chapters may be incorporated in the Local Fund Manual.

L. & L. Secretary to Govt.

To

The Comptroller to Govt.

" Special Officer, L. S. G.

30639

72

C. O. 46—R

WD 0103—GPB—10.000—29—8-21

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to

No. LAD. 1074-5

GENERAL & REVENUE SECRETARIAT. 3353 30. MAR. 1924 LOCAL SELF GOVT. BRANCH

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 10th March 1924.

1892-23-4

GENL. & REV. SECTT. Br. 2 29. MAR. 1924 G. D. SECTION

FROM

T. SATYARAJ CHETTY, ESQ., B. A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

B. Nagappa Esq., Bar-at-Law.,
Secretary to the Government, of Mysore,
Local and Legislative Departments,
B a n g a l o r e.

SIR,

I have the honor to submit herewith, for approval of Government, draft of Part II, of the Local Fund Manual, relating to Village Panchayets. In this part, only such of the ~~previous~~ provisions of the Local Boards and Village Panchayets Regulations as relate to Village Panchayets and the rules issued relating to the accounts of these bodies, are incorporated as desired by the Special Officer, Local Self Government.

2. A few paras relating to Public Works carried out by Departmental Agency and Stock, and a para relating to contingencies which should form part of Chapters —— already sent, are separately appended indicating the chapter and the para underneath which they have to be inserted. These may kindly be added to the Chapters se

3. Part III (List of forms with forms) is under preparation and will be submitted in due course.

I have the honor to be,
Sir,
Your most obedient servant,

T. Satyaraj Chetty
Comptroller.

SAR)

3 digits 73

Lgs 92-23-30

To

L 7815-35 dt 1.4.24

The ~~Special Officer,~~
~~Local Self Government.~~

" Dy. Commrs. of Districts.

" Presidents of the Kolar, Bangalore and Hassan District Boards through the Dy. Commrs.

" Presidents of other District Boards.

" Senior Surgeon.

" I. G. of Education.

" Secy. for Railways.

" Chief Engineer.

" Supdt, Govt Stationery

Sir,

I am directed to forward herewith a copy of Notification No. 3503/L.B 92-23-[illegible] dated 19 March 1924 prescribing rules for the preparation and submission of the Budget Estimates of Village Panchayats and Taluk and District Boards for your information and guidance.

I have etc.,

25-2-24

L. & L. Secy. to Govt.

25/III

74

G.R.S. VI G 3]

SUBJECT.....

.....

...

Diary No. of letter replied to.....5553.....

General and Revenue Secretariat

( )

the 192

Date of issue.... 21.4.24

Signed by... M.V. V.P. Somasekharaya.e.o

May this be :

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Section L.B

File No. 92-23

Serial No. 33

Proceedings of the Government of His Highness the Maharaja of Musore

Read— 1013/L.A.D dt 11th March 1924 from

Letters nos L.A.D 1074-5

dated 11th March 1924 from the comptroller to Govt

submitting for approval Chapter on Contingencies & Stipends of draft of Part II of the Local Fund Manual relating to Village Pan-

Order Thereon—No. chayats and certain additions to the chapters on Public works and "contingencies and repairs" respectively

17-4

34761

76

WD 0759—GPB—8,000—17 3-21

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. LAD. 1310. E

GENERAL & REVENUE SECRETARIAT
Lb 828
9 MAY 1924
LOCAL SELF GOVT. BRANCH

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 192

B 92-23-36

FROM

T. SATYARAJ CHETTY ESQ., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

L. & REV. SECTT.
9 - MAY 1924
G. D. SECTION

B. Nagappa, Esq., Bar-at-Law.,
Secretary to the Government of Mysore,
Local and Legislative Departments.

SIR,

In continuation of this office letter No.1251 dated 12th April 1924, I have the honour to forward herewith Appendices 11 and 12 showing the scale of establishments of District and Taluk Boards with names of third class Travellers' Bungalows, Musafarkhanas and other resting places under the control of the Local boards.

I have the honor to be,
Sir;
Your most obedient servant,
T. Satyaraj
Comptroller.

U.

77

R.S. VI G 31]

SUBJECT.....

.....

.....

Diary No. of letter replied to 5869/L

Section L.S.

File No. 92-28

Serial No. 37

General and Revenue Secretariat

(L.S.G)

Proceedings of the Government of His Highness the Maharaja of Mysore

the 192

Read—

Date of issue.... 12/5/25

Signed by.....

letter No. L.A.D. 125/8

dt 15th April 1924 from the Comptr.

Finance, recommending approval

of Statement

~~Abstract~~ of Appendices

forms in the appendices and

of the Local ... Manual

forms to be used in appendices

Order Thereon—No. 11 and 12 of Statement

will be sent shortly

2 letter No. L.A.D. 1360

dt 1st April 1924 from the Comptroller

Government Appendices 11 and

12 showing the scale of

May this be

i Printed ?

ii treated as a standing order

... published in the Gazette, English Part ?

translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

List of enclosures.

Copied by

Examined by

WD 1883—GPB—1,000,00—21-12-21